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Auditor's report

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STATE OF WEST VIRGINIA.

AUDITOR'S REPORT,

FOR THE

FISCAL YEAR

ENDING

SEPTEMBER 30, 1871.

CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.

1872.

STATE OF WEST VIRGINIA,

AUDITOR'S OFFICE.

January 4, 1872.

His Excellency, JOHN J. JACOB, *Governor.*

SIR: I have the honor to transmit herewith the Annual Report of the operations of this Department for the fiscal year ending on the 30th day of September, 1871.

I am, sir,

Very respectfully,

Your ob't serv't,

E. A. BENNETT,

Auditor.

AUDITOR'S REPORT, 1781.

STATE OF WEST VIRGINIA,

AUDITOR'S OFFICE,

CHARLESTON, January 4th, 1872.

The fiscal year ending September 30th 1871, has been peculiarily unpropitious for the officers, whose duty it is to collect the revenues of the State. The unusual and unprecedented decline in the prices of cattle and other live stock, has had the effect to greatly embarrass pecuniarily such of our citizens as are engaged in the business of raising or buying and selling stock, as a means of support and profit; and this interest being the controlling one, in a large majority of the counties, has deranged financial affairs to such an extent as to be very appreciably felt in the amount collected for the use of the State Treasury. In addition to this we note the further fact, that the term of office of the sheriffs and collectors, having in charge the collection of the Revenues for the year 1870, expired on the 31st of December of that year, leaving them without the resource of collections for the current year to supply the deficiencies of the last. These facts account somewhat for the large amount of the revenues of the year 1870, shown to be due and unpaid by the sheriffs.

FINANCIAL EXHIBIT.

The financial transactions of this department as exhibited in detail, by the tables herewith submitted, are as follows—to-wit:

The amount on hand at the beginning of the fiscal year (October 1, 1870) was		$213,420 07
The receipts from all sources during the year were (see table "B")		575,588 19
Making a total of		$787,008 26
Which is accounted for as follows:		
Disbursed for general State purposes (Table "C.")	$377,001 98	
Disbursed for General School Fund (Appendix "A.," page 1)	247,531 04	
School Fund disbursed and expended (Appendix "A.," page 8)	33,697 48	
Total	$658,330 50	
Leaving a balance in the Treasury on 1st October, 1871 Table ("A.") of	$128,677 76	$787,008 26

The amount due the General School Fund, October, 1871, (Table "D") is	$179,982 96
The amount due the School Fund (Table "E") is	5,185 44
Total amount due these funds	$185,168 40
The balance in the Treasury being	128,677 76
Showing the indebtedness of the Treasury to these funds to be	$56,490 64
The corresponding indebtedness 1st of October, 1871, was	60,528 34
Showing a decrease of this defficit of	$4,037 70

The estimated receipts at the Treasury for the current year (Table "F") are as follows:

For General State Fund	$361,454 09
" Hospital Funds (Table "F")	48,745 42
" General School	191,958 84
" School Fund	23,000 00
Total Receipts	$625,158 35
To which add balance in the Treasury	128,677 76
Total Resources for the current year	$753,836 11

The estimated charges for the same period are as follows;

For General State purposes (Table "G")	$354,060 81
" General School " (Table "D")	179,982 96
" The School Fund	28,185 44
" The Hospital Funds	48,745 42
Total	$610,974 63
Add amount due the School Funds	56,490 64
Total	$667,465 27

THE INDEBTEDNESS OF THE GENERAL STATE FUND TO THE SCHOOL FUNDS.

The annual report of the Auditor, for the year 1870, exhibited the fact that the General State Fund was indebted to the School Funds in the sum of $60,528.34 which grew out of the use of said funds, in the payment of the ordinary appropriations, which should be paid out of the funds raised for general State purposes. It will be seen from the report of this year that the amount of this indebtedness has been materially reduced.

It is of the utmost importance that this debt be discharged, and that the School Funds be relieved of the embarrassment arising from this cause. The importance o fthe service to which these funds are applied, make it apparent that they should be encroached upon or used for other than their legitimate purpose only in the most extreme emergencies. The necessities of the Treasury heretofore have been such as to require the use of a portion of this money. It becomes a duty to provide funds for its replacement.

It is respectfully recommended that a special tax of 5 cents on each hundred dollar's valuation of property of the State, be levied for this purpose.

It is believed that the special tax heretofore levied for Hospital purposes may very properly be dispensed with, and this tax levied in lieu thereof.

The total valuation of all property listed this year in the State is $135,963,858. A tax of 5 cents on the hundred dollars, will, after deducting twenty per cent. for delinquencies, produce the nett sum of $54,385.60, which approximates very nearly to the amount of this indebtedness. A small appropriation from the General State Fund, in addition to this, would fully discharge the debt, and relieve our people of all anxiety on this account.

RE-VALUATION OF LANDS.

Many reasons suggest themselves for a re-valuation of the lands of the State for purposes of taxation. Many complaints are made that the valuation as fixed heretofore in many of the counties, was based, more upon the politics of the owners than upon the actual value of the land. How far this practice obtained, it is impossible to determine without more extensive and detailed examination than we have been able to give the subject. Well authenticated cases of this sort are known to exist, and it has beed found impossible to correct them by the ordinary means provided by law.

For the relief of that class of our citizens who have been thus discriminated against, a re-valuation is demanded.

It is apparent to all that a very great appreciation in the value of lands has occurred within the last few years, and the same causes which have effected it are still in operation. The value of Real Estate as exhibited by our tax list does not reach one moiety of the true amount. The total valuation of lands, including buildings is $95,320,-898.02. The average value per acre is $3.91. This is believed to be far below the true figures, and makes but a meagre showing of our wealth. This is about the value of ordinary lands in our most mountainous and inaccessible counties, while in many others, the actual value ranges from $20.00 to $100.00 per acre. From such and other comparisons of the actual and assessed valuations of lands, it is believed that a proper and fair valuation would show them to be worth fully $200,000,000.00.

Such an exhibit as we make at present is unjust to us as a State, and impolitic as a basis of taxation. It is found necessary upon the present basis to levy a tax of thirty-five cents for all State purposes, whereas if the valuation were fixed at what it is believed to be, this rate would be materially reduced. The owners of the lands would pay no more taxes than now, while an additional inducement would be held out in the shape of low rates of taxation to persons seeking investments and business among us. It would prove of far more practical value than the annual expenditure of several thousand dollars for immigration purposes. The value of property goes far towards fixing our rank among the States. It is the basis of our credit; an item, by the way, which may be of paramount importance in the near future. For these and other reasons, the subject is commended to the careful consideration of the Legislature.

Should a re-valuation of real estate be determined upon, some means other than those which have so signally failed of their purpose heretofore, should be adopted for determining the price at which they should be assessed; indeed, it is thought that some rule should be adopted for fixing the value of all property subject to taxation, which would insure some near approach to the facts; the custom now being to value property by a sort of "average" rule, which means that each individual's property should be charged at about the same rate as his neighbors', without considering whether any of it be represented by the real amount. This is apparently fair, but it produces all the difficulties here referred to. With this view, the following rules for assessors and others whose duty it may be to value property, both real and personally, for purposes of taxation, are suggested, viz:

Determine, in the order named,

First. The price at which the property has recently—say within one, two or three years—been sold or purchased.

Second. If no sale or purchase has been recently made—what does the owner or agent ask for it—from such valuation deduct, say one-fifth; the residue to be the valuation.

Third. What has been, *bona-fide*, offered for the property within a period of one, two or three years.

Fourth. What is it worth as compared with property of contiguous owners, or persons living in the vicinity, the valuation of which has been fixed by some one of the three preceding rules?

Fifth. What is its fair cash value?

These rules, to be applied in their order, as stated, and the first of the series, which can be applied in accordance with the facts, to be adopted as fixing the value in every case. A penalty should be affixed to any avoidance, or any attempt to avoid, by any shift or device, of the fair application of these rules, to any property subject to taxation.

SALES OF DELINQUENT LANDS.

In making out the lists of lands, delinquent for the non-payment of taxes, to be furnished to the sheriffs for sale this year, it was found that in many instances the sheriffs had failed to make and return lists of lands from them, during the year 1869, as required by section 6 of chap. 31 of the Code. As a consequence, no record of such redemption was noted in the books of this office.

The work of preparing the lists for this year's sales, was commenced in July, as required by law, when for the first time this defect in the records was discovered. The law requiring all the lists to be prepared during the months of July and August, there was at this date no time to be used in procuring the missing returns from these officers—something which we could not hope to accomplish in two months, by which time it would have been too late to prepare the lists. This omission greatly increased the labor to be performed in this office, and has been the source of very great annoyance to all concerned.

It was thought, that the best way to surmount the difficulty, and to correct these imperfect records, was to treat each tract of land, shown by the books to be delinquent, as such, by embracing them in the lists prepared for the sheriffs, and instructing them to ascertain from their predecessors, (who conducted the sales in 1869,) or otherwise, what tracts had been previously redeemed, and to report such officially to this office; and upon receipt of such report, to correct the records in accordance therewith. None other than official notice being deemed sufficient to justify any alteration or amendment of such records.

The result has shown this procedure to have been judicious, and in the main effective.

The sheriffs have, with few exceptions, so far as heard from, carried out these instructions in good faith, and with commendable zeal, although the extra labor imposed upon them was considerable and unremunerative. As these returns come in the records of this office are made to conform to the facts exhibited by them; and in accordance with such a system as will preclude the possibility of this state of affairs occurring again.

The time allowed by law for making these lists of delinquent lands —two months—is too short for its accomplishment by the clerical force allowed. The period of time in which sales occur, is so extended as to admit of a longer time being allotted to this work. It is recommended that the law be so changed as simply to require them to be be furnished to the sheriffs at least fifteen days before the day of sale. As some of the sales occur as late as February of the next year after their commencement, the hurry of preparation now experienced would be avoided. It was necessary this year to employ a large amount of extra clerical force to prepare these lists.

RAILROAD TAXATION.

Great difficulty is experienced in getting the returns and reports from county and township officers, required by the 67th section of chapter 29 of the Code, as a pre-requisite to the assessment, or rather making up the amount of taxes due from railroad companies. Being advised of this fact by my predecessor, early and constant effort has been made to procure this information in time this year, to make out and transmit to the officers of railroad companies their annual assessment for the year 1871; and also, if possible, to gather the delinquent reports of 1870, with a view to an assessment of the taxes for county and township purposes, which had been omitted for the latter year, for the lack of these returns. The result, so far as the assessment of 1871 is concerned, has been that a nearer approach to an entire assessment has been reached than for any previous year. But one county has failed to make and certify the apportionment among the townships, and eighteen townships have failed to respond with the returns required by law. So far as the unassessed taxes for 1870 are concerned, the effort to get the necessary returns from the county and township officers whose duty it is to make them, has so nearly been a failure that it has been almost given up as impracticable.

Table "M—2" has been prepared to show, as well the amount of this tax for this year, as the names of the counties and townships

whose officers have performed this duty, and those who have not. From this it will be seen that the amount certified for payment for county and township purposes on this account for the year 1871 is $50,892.40. The corresponding tax for the year 1870 is $895.00. This illustrates the importance of a prompt and faithful performance of duty in this respect, on the part of the officers of counties and townships charged therewith.

An unfortunate delay in the transmission of the mails for some time previous to the time fixed by law for making up and certifying these taxes, rendered it impossible to do so at that time. It has been done, however, at the earliest practicable moment.

REDEMPTION OF LAND.

An act to extend the time for former owners of certain real estate, the title to which is vested in this State, to redeem the same, was passed by the Legislature on the 27th day of February, 1871, which provides that "any tract of land heretofore purchased by or on behalf of this State, at a sale thereof for the non-payment of taxes thereon * * * may, within two years from and after the passage of this act, so far as the title thereto shall remain in this State, be redeemed by the previous owner thereof, his heirs or assigns, by paying into the treasury the amount of State and State school-taxes, * * * and by paying to the sheriff of the county in which the same was sold, all the county and township taxes due thereon at the time of such sale. * * * Upon the production to the Auditor of the receipt of the sheriff for the payment of such county and township taxes," &c., it is made his duty to give to the person so redeeming a certificate of such redemption.

Chapter 30 Code, sections 18 to 20 inclusive, describes the manner and form of making returns of lands delinquent for non-payment of taxes, and section 21 of the same chapter provides that, "After the said copies (of delinquent lists) are so certified, *the sheriff or collector shall not receive any of the taxes mentioned in said lists*, except as provided in section 6 of chapter 31."

The section here referred to only authorizes the sheriff to receive delinquent taxes after receiving from the Auditor the lists of delinquent lands, required to be furnished him for sale. This apparent conflict in the laws governing the payment of delinquent county, township, and independent school district taxes has been the source of no little trouble, to all parties concerned. Sheriffs have declined to receive the delinquent taxes, from persons desirous of paying the same, doubting their authority so to do. In other cases, these officers

have had great difficulty in ascertaining the amount of such taxes, owing to the fact, that the delinquent lists are not in their possession or under their control. In addition to this there is no system by which the sheriff's accountability for such taxes is assured. Some legislation is necessary to harmonize these matters, and to secure the accountability referred to.

The lists of all delinquent county and township taxes are filed in the office of the board of supervisors. It is suggested, that the clerk of this board be required to furnish persons desiring to redeem lands, with a statement in duplicate, of the amount of delinquent taxes due thereon, as shown by the records of his office, and upon the return of these certificates, as hereinafter provided, that he shall endorse the fact of such return on one of these, and deliver it to the party presenting, and file the other in his office, charging the sheriff with the amount of taxes therein receipted for.

The person originally procuring such certificates from the clerk as aforesaid, should be required to present them to the sheriff or collector of the county in which such taxes are due, who should thereupon be authorized to receive the taxes therein stated, and to receipt for the same, endorsing such receipt upon both copies of such statement, whereupon they shall be returned to the clerk to be disposed of as aforsaid. Upon the production of a copy of said statement, so receipted by the sheriff and endorsed by the clerk of the Board of Supervisors to the Auditor, he should be authorized to issue a certificate of redemption, upon payment of the delinquent State and school taxes as now required by law.

In many instances the county and township delinquent lists have been lost or destroyed; in such cases the clerk of the Board of Supervisors should be authorized and required to ascertain from the best possible source, as nearly as practicable, the amount of such delinquent taxes as a basis for such statement; and if no taxes can be found charged against such land, then he shall be required to certify the fact to the Auditor; upon the presentation of which certificate to the Auditor and the payment of the State taxes, he should be authorized to issue a certificate of redemption.

REFUNDING MONIES TO COUNTIES AND TOWNSHIPS.

By an act of the Legislature, passed February 28, 1871, it is required "That all county, township and school district taxes that may have been heretofore or may hereafter be paid into the Treasury of the State, in the redemption of lands returned delinquent for the non-payment of the taxes thereon, be released and returned to the counties,

townships and independent school districts respectively in which the said taxes were assessed," and the Auditor is therein authorized and directed to issue his warrants on the Treasury in favor of the proper county, township and school district officers for the several sums of money due such counties, &c. Without anticipating legislation of this sort, the manner of keeping the accounts of receipts from the redemption of lands in this office has been such that the labor of ascertaining the amounts due the counties, townships and independent school districts would be so great that it was wholly impracticable to accomplish the work with the clerical force employed. As payments have been made into the Treasury on this account, they have been credited and charged *in gross*, so that an attempt at ascertaining the amount due, as contemplated in this act, involves an examination, both of the records in this office and of the Assessor's books, of every tract redeemed since the formation of the State. It is estimated that to accomplish this would require the constant employment of one clerk for at least one year.

In addition to this it may be stated that the proceeds of all redemption heretofore have been placed to the credit of the School Fund, and have been, from time to time, invested by the Board of the School Fund, in bonds in the name of said Board.

It is impossible, without making the investigation before referred to, to ascertain the aggregate amount of money, thus invested, which is required by this act to be refunded, but it is probably not less than fifty thousand dollars.

For these reasons no payments have been made on this account during the past year.

Since the passage of the act referred to, the various sums paid into the Treasury on this account have been subdivided, in entering them on the books, so as to show the amounts due respectively to the State, counties, townships and independent school districts; that due the State being placed to the credit of the School Fund and the residue to the credit of the General State Fund with a view to its ultimate disbursement to the counties, townships and districts as contemplated in the act.

It will be necessary to authorize the employment, by this office, of the necessary clerical force to make the examination of records and calculations first referred to, before the amounts due the counties, &c., on account of payments into the Treasury, made before the passage of said act, can be determined and paid.

GENERAL SCHOOL FUND.

The law regulating the disbursement of the general school fund provides, section 69, chapter 45, code, that, whenever the county superintendent shall have ascertained that the levy required to be made by the forty-fourth section of same chapter has been made in any township or independent school district, he shall inform the Auditor thereof, and draw his requisition upon him *in favor of the Treasurer* of such township or independent school district, for the amount of the State fund to which such township or district is entitled, specifying such amount and the name of the Treasurer therein.

Chapter 83 of the Acts of 1870, abolishes the office of township treasurer, and authorizes and requires the sheriff of every county to collect all State, county, township, school road and other public *taxes* assessed therein, save only taxes assessed or levied for municipal purposes, by, or under authority of, the council of any city or town.

The receiving from the treasury of the general school fund apportioned to the townships not being in the nature of a collection of taxes, it would seem that there is no officer authorized by law—except by implication—to receive this money from the treasury and to be responsible for its disbursement. The amount of money necessarily distributed annually on this account is so great as to render it of great importance that the persons or officers receiving it should be made responsible by direct enactment of law for the same.

The practice of paying this fund to the sheriffs adopted by the former Auditor, has been carried out in this office, because, refuse payment would have seriously embarrassed the school service if it did not effect the closing of the schools of the School.

Some means should devised that would require this fund to be drawn from the Treasury only as it is actually required for immediate use. The time for its distribution as now fixed by law, coming at the close of the fiscal year and before any of the revenue for the current year is paid, finds the Treasury at its lowest state of depletion, and under certain circumstances might embarrass the Treasury unnecessarily. An additional reason for such a provision is found in the fact that the State depositories pay interest upon the deposits, while the sheriffs to whom it is paid, pay nothing for the use of these funds which they have, under the present arrangement, for several months after its receipt. Such was the condition of the Treasury at the close of the present fiscal year, owing to the very large deficit created during the fiscal year 1870, which necessitated a corresponding deficit this year, that it was thought proper to limit the amount to be drawn for by the county superintendents, by the adoption of the rule above indicated,

which was done through the medium of a circular issued from this office. The result has been entirely satisfactory. The county superintendents, with a few exceptions, have cheerfully complied with the request made in the circular, and, while they have drawn sufficient funds to keep their school service in good working order, have contributed in a certain degree to the convenience and profit of the Treasury.

DELINQUENT SHERIFFS.

Quite a large amount is due to the Treasury from delinquent sheriffs, as will be shown by the tables published herewith. The efforts of this office to collect these delinquences by correspondence with the parties indebted, having in the main failed, the preliminary steps are being taken to bring suit in every case. In view of this fact it is believed that the interests of the State will require the appointment of a competent agent to supervise these collections, which if found necessary, will be made. Since the close of the fiscal year the date at which these tables are made up, several of the parties therein reported delinquent have made large payments upon their indebtedness and a few of them have paid up their accounts in full.

SAMPLE LICENSE

It has been found to be impracticable to collect more than a very small percentage of the amount which this source of revenue ought to produce. The principal business of this character being done at Wheeling and that section of the State, away from the immediate observation of this office, and the Auditor being the only agent of the State authorized or required to attend to the collection of licenses to sell goods by sample, it is impossible to collect the tax from any but such persons as voluntarily apply for license at this office. The Auditor should have authority to appoint special agents at such places as in his judgment may be necessary, and all assessors and sheriffs or collectors should be required to assist in the collection of this license tax. The present arrangement simply offers a premium to unscrupulous parties to avoid its payment with the chance of being detected in their violation of the law very largely in their favor.

ENROLLING THE MILITIA.

The law requires the assessors annually to make out a full and complete list of all male persons between the ages of eighteen and forty-five residing in their respective assessment districts, and for every person properly so listed by him, the assessor shall be entitled to receive from the State Treasury three cents, to be paid on the requisition of

the Adjutant General *out of any appropriation for the purpose made by law.* Any assessor who shall fail to perform this duty, shall forfeit not less than five nor more than one hundred dollars. See § 5, chap. 19, Code.

In pursuance of this requirement the assessors have generally made the enrollment, but have not been paid for their service for the years 1870 and 1871. So long as this service is required, the necessary appropriation to pay these officers should be made. The estimated amount required to pay for the enrollment for the fiscal year 1872 will be found in the estimate of probable expenditures.

INSURANCE COMPANIES.

Abstracts from the annual reports made by foreign insurance companies to this department, as required by law, are furnished herewith. (See Table "N.—1 to 4"). From these it will be seen that only four fire insurance companies engaged in business in this State during the year.*

The great fire of October, 1781, which destroyed so great an amount of property in the city of Chicago, has unsettled many old established ideas upon the subject of insurance. The very large number of insurance companies, which this fire compelled to wind up their business, is unprecedented in the history of disasters.

The system of requiring companies to deposit large sums of money, within the limits of the States covered by their lines of business, as security to the insured therein, contributed its full share to the consummation of these disastrous results. True it is, that as far as the insured are concerned, this system commends itself, in many respects, but it is questionable whether the protection it secures, is not overbalanced by the embarrassment it creates, to the companies insuring, in times of extraordinary loss. At such times, those companies who have their assets well in hand are best able to meet promptly the losses incurred, while on the other hand, such of them as have their resources widely distributed, and bound up in places remote from their headquarters and in such manner as not to be under their absolute and immediate control, suffer from their inability to collect the means required to satisfy the demands made upon them.

So long as one State or community requires such deposits to be made the excuse is furnished for others to do the like, upon the plea of retaliation—the effect being disastrous to all parties concerned.

The fact that an insurance company has deposited in this State twenty-five thousand dollars in bonds and mortgages is not proof posi-

*One of these withdrew on the 1st of July—The North British.

tive that such company is solvent and able to meet its losses, which, by a calamity such as the one referred to, may reach many times that amount; and it is in such cases that the system of insurance affords the greatest benefit. The loss by the destruction of a small amount of property is not appreciably felt by the general community, while the destruction of half of a city may embarrass the trade and business of a continent. A policy, then, which alone provides for the payment of small losses is not found to be adequate to meet the interests involved.

It is not the object here to recommend the repeal of our present statute requiring a deposit of bonds or mortgages by foreign companies doing business in the State, but rather to call a general attention to the subject with the hope that the superior wisdom of our legislators may suggest some plan which will be equally beneficial, without embracing the defects of the present system.

The importance of the subject is so great that it is believed a general overhauling of our system of insurance laws, especially such of them as relate to domestic companies, will not be without beneficial results. As we find them now, there is no means provided by which these candidates for public favor and patronage can be required to disclose their condition to any one outside of those whose interest it may be to conceal or withhold from the public, their true financial status. We require such conditions from foreign companies as almost to amount to a prohibition, at least, to limit the number of those who can or will comply with them.

This, upon the plea of protecting our people from unsafe companies, while by this act we encourage the establishment of domestic companies, whose financial character undergoes no such investigation as is believed to be necessary. It is a system of protection which does not protect.

It is thought that the interests of our people require the enactmen of such laws on this subject as will authorize an examination by a responsible officer, of the state of the assets and liabilities of all companies doing business within the State, with a view of preventing unsound companies from imposing upon the public.

NORTHWESTERN BANK OF VIRGINIA.

By Joint Resolution of February 20th, 1871, the Auditor was required forthwith "to institute an inquiry into the matter of the winding up of the affairs of the Northwestern Bank of Virginia as provided for by the act of the twenty-fifth February, 1867, what was done under the same by the commissioners appointed by virtue thereof, and whether any report was ever made by said commissioner(s); if so, when, and to whom?"

The terms used in the said Joint Resolution to indicate the time when this inquiry should have been made were such as to lead me to suppose that the inquiry had been set on foot by my predecessor, until a correspondence was had with Gibson Lamb, Esq., Secretary Board of Commissioners, about business connected with the matters proposed to be inquired of by the Legislature. Then it was that a search was made in this office for such information as such an inquiry would have produced. No record thereof being found the correspondence with Mr. Lamb was made to assume such form as to elicit the information desired.

A copy of his letter and of a report made by Hon. C. D. Hubbard, referred to therein, are herewith furnished. (Table "K.")

STOCK HELD BY VIRGINIA IN BANKS WITHIN THE LIMITS OF WEST VIRGINIA ON THE FIRST DAY OF JANUARY, 1861.

In pursuance of a Joint Resolution of the Legislature passed February 20, 1871, directing the Auditor "to communicate with the Auditor of the State of Virginia, and respectfully request from him a statement of the stock held by the State (Commonwealth) of Virginia in any banks of the State, on the first day of January, 1861, then doing business within the boundaries of this State, showing the amount of stock and in what banks;" I addressed a letter of inquiry, covering the matter aforesaid, on the 28th day of July, last, to Hon. William F. Taylor, Auditor of Public Accounts of Virginia, who very promptly and courteously replied, furnishing the desired information. A copy of the correspondence and table covering the desired list of stocks are herewith furnished. (Table "I.")

INTERNAL IMPROVEMENT FUND.

On the 15th day of February, 1871, the Board of the School Fund by an order entered on record, directed Hon. Chester D. Hubbard to exchange in accordance with a proprosition of the officers of the First National Bank of Wellsburg, all the Library Fund, Internal improvement Fund and other interests held and owned by the Board in said Bank, for United States five-twenty bonds, dollar for dollar, registered bonds being preferred. In pursuance of this order, Mr. Hubbard exchanged the stocks held by the Board in the name of Internal Improvement Fund in said Bank, amounting to 160 shares, for United States five-twenty coupon bonds and reported the fact under date of 24th February, whereupon the Board directed him by telegraph to forward the $16,300 United States five-twenty bonds, so received in

this exchange, to Washington, and have them registered in the name of the secretary of the Board of the School Fund which he accordingly did reporting the fact.

On the 29th of March last, the registered bonds from this source were received through the First National Bank of Wheeling by the secretary of the Board.

It is not fully apparent what motive could have influenced the Board to make this exchange, especially when it is understood that the banks in which the Board of the School Fund own stock, usually pay a larger rate of dividend than six per cent—the rate paid by the United States upon its bonds and more especially as there was no act of the Legislature authorizing the sale or exchange of any of the stock held by the State in the Frst National Bank of Wellsburg, which alone could authorize such sale. (See article 8, section 7, Constitution.) The only legislation upon this subject is found in the Acts of 1867, page 88, which transfers all the stocks held by the State in banks to the School Fund, and makes it subject to the control of the Board of the School Fund. It is not believed that this act gives authority to this Board to sell or otherwise dispose of these stocks as contemplated by the Constitution. In view however of the fact, that

THE FIRST NATIONAL BANK OF WELLSBURG

Has recently determined to close up its business, the necessary legislation should be had to legalize this transaction, and to further authorize the sale of 188 shares of stock in this bank in the name of the State, and now under control of the Board of the School Fund.

AGENTS APPOINTED.

Information having been received at this office that A. R. Hall, Esq., late Sheriff of Lewis county, (then) Virginia, is indebted to this State, in the sum of about $2,100.00 on account of defalcation to the said State of Virginia, and it appearing that the same could not certainly be collected without the appointment of a special agent to attend to the same in person, on the 12th day of September, 1871, Jonathan M. Bennett, Esq., of Weston, was appointed by me as such agent, with full authority to superintend the collection of said debt, or to do any other matter, or thing in the premises in pursuance of law that might be necessary to secure the State's interest in this matter.

SHERIFF OF MERCER COUNTY.

The sheriff of Mercer county, John T. Smith, Esq., received the assessors' books about January of 1871, and consequently without any

default of his, could not make out his delinquent list at the time required by law, but he did so at as early a date as the interests of the service would admit. He has promptly paid the revenue due from his county, and it is eminently proper that he should have credit for the amount of his delinquent list. This cannot be allowed, without a special act of the Legislature for his relief, which is recommended.

PRINTING THE CODE.

A balance of $93.55 is due John Frew, Esq., late public printer, for printing the code, for which no appropriation has been made. It should be paid.

PRINTING 4TH VOLUME OF W. VA. REPORTS.

A balance of $300.00 is due Messrs. Morgan & Hoffman, of Morgantown, for printing the fourth volume of West Virginia Reports, for which no appropriation has been made. Such appropriation should be made.

CORRECTING ERRONEOUS ASSESSMENTS.

So many errors are committed in the assessment of taxes upon real estate by assessors, and the amounts charged against lands in the various processes attending the collection of taxes, are so often found to be outrageously incorrect, that it often happens there is no means of redress found in our laws. It is therefore thought proper to recommend that authority be given to the Auditor to correct such assessments and charges, in cases where authority is no where else vested, upon equitable principles.

ASSESSOR'S BOOKS.

A system of examination of these books has been adopted in this office with a view to their verification. The number, and amount in value, of the errors detected in the books of the present year is very great, showing a degree of carelessness or ignorance on the part of the officers whose duty it is to make a comparison and verification of them, before transmitting them to this office, that is inexcusable; justifying the belief, in some instances, that this important duty has not been performed at all. The amount saved to the State by the correction of errors in these books this year will approximate $2,500 and fully justifies the expense and labor attending their examination.

CONTINGENT EXPENSES

The vast amount of blanks, in the shape of assessors' books and other blanks; delinquent lists; blanks for recorders and clerks; circulars and books of instruction, sent by mail and the correspondence of this office, combine to swell the aggregate of postage paid to eight or ten hundred dollars annually. The additional charges which the fund appropriated for this purpose, including stationery, the repair and replacing of furniture, and payment of extra clerical work fully consume the amount usually appropriated. When it is considered that for the first five months of the fiscal year eight hundred and fifty-four dollars, or over half of the amount appropriated, had been expended by my predescessor, and the assessors' books and blanks, the delinquent lists of lands to be furnished the sheriffs for sale this year, —being the largest items of expenditure—had to be distributed and received—this office paying postage both ways—it is not surprising that this fund has been overdrawn. A larger amount is asked for the current year, owing to the fact that it has been necessary to pay the salary of an extra clerk thus far out of it, in anticipation of its appropriation.

THE CLERICAL FORCE.

The preparation of the lists of delinquent lands to be furnished to the sheriffs, for sale; the large amount of work left unfinished by my predecessor, coupled with the labor of reorganizing the office work, have combined to make the labor of this office for the past seven months peculiarly arduous. Considerable extra labor was employed to bring up the work in arrear, and to perform the current business The late Auditor has in his two annual reports called attention to the fact that the clerical force allowed was wholly inadequate to perform the labor required. The experience of myself and all others familiar with the business, fully comfirms his statement. The office hours are fixed by law at from 9 A. M. to 3, P. M., from November first to April first, and at from 8, A. M. to 5, P. M., from April first to November first. The force has been employed from 8 A. M., to 5, P. M., during the period from March 4th to this date, and yet the business can scarcely be said to be well in hand. Five clerks can be fully employed here and have no time for loitering left them.

The business of supervising and directing the affairs of this office, together with arranging the manner of assessing and collecting the revenue, and answering the inquiries of, and making up opinions upon questions of law for, assessors and other officers, furnishes constant

employment for the Auditor, and every hour he is required to labor at the desk upon the ordinary business of the office, is lost to the more important duties referred to, which are sufficient to demand his constant attention. To employ less force than can comfortably and deliberately do the work of the office without unnecessary hurry is false economy, and while it has saved annually a few hundreds has lost corresponding thousands to the Treasury.

Nothwithstanding the clerks employed here have been overworked and have had no time allowed them for recreation or holiday, they have uniformly performed their duties with alacrity and a commendable good will, for which it is a pleasure to thank them. The fact that house rents are very high, and the price of living correspondingly expensive, justifies me in saying that an increase in their salaries would not be inappropriate.

THE OFFICE.

Upon assuming charge of this office on the fourth of March last, an entire change of the clerical force was made. The routine of office work as well as the work itself had to be learned by all. It would be surprising, under these circumstances, if mistakes had not occurred. It is believed, however, that with trifling exceptions the conduct of the business has given satisfaction to all persons transacting business with the office.

The accumulated records of several years had overtaxed the capacity of the three or four small cases provided for their reception, and quite a large number of papers, assessors' books, etc., had accumulated and were disposed of by piling them in heaps, like the debris of a carpenter's shop, about the floors of the office, where, from the rough usage consequent upon their exposed condition, they were rapidly wearing out and being mutilated so as to impair their usefulness. The importance of their preservation was so apparent that a good and commodious case was ordered, and these documents and papers for the most part stored away in convenient form for reference. A few still remain, however, and it is believed that the interests of the public service will be well served if an additional case be provided of such dimensions as will conform to the size of the office and its wants in this respect. The old cases found on hand have been badly racked in the process of two or three removals of the office, so that the doors do not fit or shut close, so as to exclude dust or admit of their being securely locked. It is believed that the proper care and preservation of these records require that these be disposed of and good and sufficient cases of approved pattern substituted.

Much of the labor—including posting of the books and correspondence—of the office, covering the period of two months or more preceding the 4th of March, was left undone, owing no doubt to a lack of clerical force, and had to be brought up as rapidly as practicable, necessitating the accomplishment of the work of nine or more months in the seven months preceding the close of the fiscal year.

CONCLUSION.

The delay of assessors in some of the counties, in forwarding their assessment books, without which no satisfactory statistics could be furnished, has retarded somewhat the preparation of this report. The tables and appendixes herein referred to are herewith furnished.

Respectfully, &c.,

E. A. BENNETT,

AUDITOR.

TABLE "A."

Quarterly Balance Sheet of the Treasury.

1870.			1870.		
October 1	To balance in Treasury at this date	$213,420 07		By warrants issued during October, 1870	$47,129 10
	" receipts during October, 1870	15,877 14		" " " " November, 1870	97,824 37
	" " " November, 1870	26,759 47		" " " " December, 1870	71,939 47
	" " " December, 1870	92,390 76		Balance carried to next quarter	131,554 50
		$348,447 44			$348,447 44
1871.					
January 1	To balance in Treasury at this date	$131,554 50		By warrants issued during January, 1871	$94,789 90
	" receipts during January, 1871	203,997 25		" " " " February, 1871	61,390 93
	" " " February, 1871	71,865 11		" " " " March, 1871	42,805 90
	" " " March, 1871	38,025 50		Balance carried to next quarter	246,455 63
		$445,442 36			$445,442 36
April 1	To balance in Treasury at this date	$246,455 63		By warrants issued during April, 1871	$48,065 33
	" receipts during April, 1871	17,876 88		" " " " May, 1871	24,535 74
	" " " May, 1871	23,201 70		" " " " June, 1871	63,097 71
	" " " June, 1871	25,037 68		Balance carried to next quarter	176,873 11
		$312,571 89			$312,571 89
July 1	To balance in Treasury at this date	$176,873 11		By warrants issued during July, 1871	$39,533 53
	" receipts during July, 1871	9,596 55		" " " " August, 1871	38,852 40
	" " " August, 1871	9,573 68		" " " " September, 1871	28,366 12
	" " " September, 1871	39,386 47		Balance on 1st October, 1871	128,677 76
		$235,429 81			$235,429 81
October 1	To balance in Treasury at this date	$128,677 76			

Statement showing the Receipts and Expenditures of the Treasury from October 1, 1870, *to* 4*th March*, 1871; *and from that date up to* 30*th September*, 1871.

1870. October 1	To balance in Treasury at this date	$213,420 07		By total warrants from 1st October, 1870, to 4th March, 1871, inclusive	$395,974 63
	" total receipts from 1st October, 1870, to 4th March, 1871, inclusive	425,570 20		Balance carried to 5th March, 1871	243,015 64
		$638,990 27			$638,990 27
1871. March 5	To balance in Treasury at this date	$243,015 64		By total warrants from 5th March to 30th September, 1871, inclusive	$262,355 87
	" total receipts from 5th March to 30th September, 1871, inclusive	148,017 99		Balance carried to 1st October, 1871	128,677 76
		$391,033 63			$391,033 63
October 1	To balance in Treasury at this date	$128,677 76			

TABLE B.

An Abstract of Receipts at the Treasury from all sources during the fiscal year endiug September 30th, 1871.

State tax for	1871	$2,068	06
" " "	1870	212,802	32
" " "	1869	40,412	95
" " "	1868	9,171	31
" " "	1866	299	25
" " "	1865	39	10
" " "	1861	2,215	02
" " "	1858	543	08
School " "	1870	128,612	04
" " "	1869	32,248	88
" " "	1868	7,618	80
" " "	1867	406	12
" " "	1866	1,289	85
Hospital "	1871	215	00
" " "	1870	42,639	71
License " "	1871	1,155	57
" " "	1870	35,695	75
" " "	1869	3,332	82
" " "	1868	230	26
" " "	1866	136	50
" " "	1864	36	40
" " "	1863	112	66
Fines "	1871	911	51
" "	1870	1,788	90
" "	1869	221	38
" "	1868	9	50
" "	1866	56	00
Jury Costs "	1870	6	00
" " "	1869	48	78
" " "	1868	5	70
Sale of delinquent lands		3,412	46
Redemption of Lands		9,640	75
Tax on Insurance Premiums		1,164	20
Sample Licenses		825	00
Tax on Seals, &c., in office of Secretary of State		285	48
Military Claims—(overdraft refunded)		2,032	03
County and Township Tax on Railroads for 1869		1,021	02
" " " " " " " 1870		895	45
Error refunded		10	00
Tax on gross receipts of Express Companies		873	77
Printed Records of the Supreme Court		461	94
Interest on U. S. Bonds held by Board of School Fund		4,938	76
Interest on Deposits of Public Funds		2,908	11
Dividend on Stock in Fairmont & Palatine Bridge Company		480	00
" " Bank Stock held by the State		16,180	00
" from Stock held in N. W. Bank of Va. for Literary Fund		2,500	00
" " " " " " " " " " " Internal Improvement Fund		1,630	00
Grand Total		$573,588	19

TABLE C.

Statement showing the Appropriations for the Fiscal Year ending September 30th, 1871, and the amount of Disbursements during the same period.

For what purpose appropriated or expended.	Authorized by Code.	Appropriated previous to Session of 1871, showing only amount unexpended.	Appropriated 1871.	Amount disbursed.	Amount unexpended	Amount expended in excess of appr'priations
For salary of Governor			$2,000 00	$2,000 00		
Auditor			1,500 00	1,500 00		
Treasurer			1,400 00	1,294,97	105 93	
Secretary of State			1,300 00	1,298 33	1 67	
Adjutant General				637 48		*637 48
First clerk in Auditor's office			1,200 00	1,200 00		
Second " " " "			1,000 00	1,000 00		
Third " " " "			1,000 00	1,000 00		
Clerk in Secretary's office			1,000 00	1,000 05		3 05
Superintendent of Weights and Measures			200 00	233 60		†33 60
Clerk in Treasurer's office			1,000 00	1,003 00		
Clerk in Adjutant General's office				166 66		*166 66
Janitor and Guard			1,000 00	986 10	13 90	
State Librarian			600 00	555 00	45 00	
Clerk Supreme Court of Appeals		250 00	1,000 00	1,000 00	250 00	
Reporter " " "			1,000 00	1,000 00		
Secretary of the Board of Regents Normal School		62 50		125 00		‡62 50
Attorney General		250 00	1,000 00	924 88	325 12	

*Salaries of these officers paid to date of the abolition of their offices: No appropriation made, in consequence of said offices being abolished.

†The salary of this officer was, for 1870, $300, and for 1871, $200. The late Superintendent drew salary at the former rate during his term, being part of the present fiscal year, which accounts for this apparent excess in expenditure.

‡Paid during first quarter, presuming that the usual appropriation would be made.

TABLE C—*Continued.*

For What Purpose Appropriated or Expended.	Authorized by Code.	Appropriated previous to session of 1871, showing only amount unexpended	Appropriated 1871.	Amount Disbursed	Amount Unexpend'd	Amount expended in excess of appropriat'ns
For salary of Judges of Courts			$31,000 00	$31,397 35		$397 35
For Registration of Voters	$7,490 89			†7,490 89		
For Criminal Charges			24,000 00	23,983 51	$16 49	
For support of Lunatics in jails		3,212 26	6,000 00	13,443 41		4,231 15
For support of Convicts in Penitentiary		51 92	18,000 00	18,969 44		917 52
For payment of Guards at Penitentiary			8,500 00	10,740 15		2,240 15
For salary of Teachers and current expenses at Marshall College			2,500 00	2,500 00		
For salary of Teachers and current expenses at Fairmont Normal School		208 00	2,000 00	2,500 00		292 00
For salary of Teachers and current expenses at West Liberty		1,229 17	2,000 00	2,000 00	1,229 17	
For Civil Contingent Fund			4,000 00	2,623 16	1,376 84	
For Contingent Expenses of Auditor's Office			1,500 00	1,800 19		300 19
For Contingent Expenses of Treasurer's Office			200 00	95 24	104 76	
For Contingent Expenses of Secretary's Office			500 00	580 80		80 80
For Contingent Expenses of Courts		2,302 95	2,000 00	1,902 31	2,400 64	
For Current Expenses of Deaf, Dumb and Blind Institution		5,500 00	11,000 00	11,000 00	5,500 00	
For Military Claims Audited by Board		3,797 21	19,474 68	388 66	22,883 23	
For summoning witnesses, printing and serving notices	13 85	183 15		†197 00		
For expenses of Civil Suits and pay of State Agents		850 50		421 25	429 25	
For Fire Proof Safe in Auditor's Office		400 00		400 00		
For repair and furnishing West Liberty Normal School		956 75		956 75		
For public printing		2,059 44	13,000 00	11,595 82	61 58	
For public printing special appropriation for John Frew			3,203 72	‡6,605 76		
For removing public property		154 89		154 89		
For removal to New Capitol Building			200 00	212 24		12 24
For rent of Lindsley Institute for Capitol			421 50	350 00	71 50	
For expenses of Board Regents of Normal School			250 00	275 95		25 95

*Mileage included.

†Paid during first and second quarter. The Legislature of 1871, having abolished the registration law, made no appropriation to cover the expenses of its execution.

‡Amount paid John Frew, late Public Printer.

TABLE C—*Continued.*

For What Purpose Appropriated or Expended	Authorized by Code.	Appropriated previous to Session of 1871, showing only amount unexpended.	Appropriated 1871.	Amount Disbursed.	Amount unexpended.	Amount expended in excess of Appropriations
For defense of suit against Governor Boreman				$*200 00		$200 00
For furnishing and purchase of apparatus for Marshall College		$415 02		70 90	$344 12	
For construction of Hospital for Insane		20,000 00	$50,000 00	65,000 00	5,000 00	
For expenses of Begents, West Virginia University			250 00	250 00		
For expenses of Legislature of 1871			21,000 00	26,913 46		5,913 46
For Library of Supreme Court			1,000 00		1,000 00	
For printing fourth volume West Virginia Reports			2,000 00		2,000 00	
For current expenses of Hospital for Insane			25,000 00	25,000 00		
For transportation of patients to Insane Hospital			1,500 00	1,079 95	420 05	
For salary of Clerk of Superintendent of Free Schools			1,000 00	700 00	300 00	
For salary of Private Secretary to the Governor			900 00	487 50	412 50	
For expenses of the Governor's Office			1,000 00		1,000 00	
For rent and expenses of Attorney General's Office			200 00	89 22	110 78	
For salary of Keeper of the Rolls			300 00	225 00	75 00	
For expenses of registration of Births, Deaths and Marriages			100 00		100 00	
For refunding overpaid taxes, Sheriff's Commissions, &c.			2,500 00	1,311 60	1,188 40	
For refunding taxes erroneously assessed			500 00	22 25	477 75	
For publication of notices and other expenses of election			1,000 00	373 00	627 00	
For Deaf, Dumb, and Blind at Staunton			500 00	500 00		
For insurance of State Library			225 00	150 00	75 00	
For payment of Hon. Reverdy Johnson			2,500 00	2,500 00		
do Charles J. Faulkner			2,500 00	2,500 00		
For Clerk and time and expenses of Commissioners of Debt of Virginia			1,500 00		1,500 00	
For printing Code			10,000 00	10,000 00		
For preparation and publication of Code		1,000 00	1,170 00	2,170 00		
For pay of Executive Committee Marshall College			300 00	300 00		
For expenses of J. H. Rider at Marshall College			63 00	63 00		
For salaries of Teachers and current expenses West Virginia University			2,500 00	2,500 00		

*Paid December 14, 1870. There was an appropriation for this purpose made March 5, 1868, but it expired by limitation March 5, 1870, and before this payment was made,

TABLE C—*Continued.*

For What Purpose Appropriated or Expended.	Authorized by Code	Appropriated previous to Session of 1871, showing only amount unexpended.	Appropriated 1871.	Amount Disbursed.	Amount unexpended.	Amount expended in excess of Appropriations.
For construction of wall around Penitentiary			$50,000 00	$35,127 51	$14,872 49	
" " buildings for Institution of Deaf, Dumb, and Blind			15,000 00	9,000 00	6,000 00	
" " monument at Antietam			1,000 00		1,000 00	
For purchase of flag case		$50 00		50 00		
For endowment of West Virginia University			10,000 00	10,000 00		
For salary vaccine agent			100 00	25 00	75 00	
For immigration purposes			1,500 00	59 84	1,440 16	
For furnishing Capitol building			1,500 00	853 69	646 31	
For salary of J. H. Dis Debar, Commissioner of Immigration			1,000 00	1,000 00		
For refunding taxes to Jacob Crow			199 89	199 89		
For relief of E. C Fox			31 80	31 80		
" " Godwin Lykins			100 00	100 00		
" " Allen McClung			200 00	200 00		
For building bridge across Guyandotte			300 00		300 00	
For witnesses before Committees of Legislature	$39 60			39 60		
For preliminary survey of railroads			8,000 00	3,865 03	4,134 97	
For building bridge over Valley river			1,200 00	1,200 00		
For relief of James L. Carr			66 90	66 90		
For furniture for Institute of Deaf, Dumb, and Blind			2,000 00	1,500 00	500 00	
For Insurance of State Normal Schools		117 50		112 50	5 00	
For Gas and Coal for Gapitol Building			400 00	449 80		$49 80
For relief R. S. Blair			31 80	31 80		
For relief Robert Mercer			7 90	7 90		
For Relief Z. Shields			37 50	37 50		
For relief Harriet Smith			70 50	70 50		
For relief John B. Morrison			150 00	150 00		
For relief Jacob Phares			150 00	150 00		
For removal of lunatic to Tennessee			325 80	325 80		
For relief Clayburn Pierson			350 00	350 00		
For pay Commissioners to assess railroad property	181 20			181 20		
Total appropriations and disbursements other than School Funds	$7,725 54	$43,051 26	$389,179 99	$377,101 98	$78,418 71	$15,563 90
For General School Fund, disbursed	247,531 04			247,531 04		
For School Fund disbursed and invested in bonds	33,697 48			33,697 48		

Total amount drawn from Treasury during the fiscal year ending September 30, 1871 ..... $658,330 50
From which deduct $29,500.00 School Funds invested in bonds; leaving amount actually expended during the fiscal year 628,830 50

TABLE D.

The Treasury in account with the General School Fund.

Dr.

1870.			
October	31	To warrants issued during October, 1870	$26,219 60
November	30	" " " " November, 1870	87,404 10
December	31	" " " " December, 1870	56,416 01
		Balance carried to second quarter	117,793 55
			$287,883 26
1871.			
January	31	To warrants issued during January, 1871	$34,672 00
February	28	" " " " February, "	24,550 04
March	31	" " " " March, "	4,780 47
		Balance carried to third quarter	172,568 86
			$236,571 37
April	30	To warrants issued during April, 1871	$1,472 18
May	31	" " " " May, "	2,889 83
June	30	" " " " June, "	1,966 85
		Balance carried to fourth quarter	180,336 55
			$186,665 41
July	31	To warrants issued during July, 1871	$2,095 12
August	31	" " " " August, 1871	2,965 81
September	30	" " " " September, 1871	2,099 03
		Balance first October, 1871	179,982 96
			$187,142 92

Cr.

1870.			
October	1	By balance in Treasury at this date	$248,388 25
		" amount of receipts during October, 1870	5,565 53
		" " " " " November, 1870	9,742 14
		" " " " " December, "	24,137 34
			$287,833 26
1871.			
January	1	By balance from first quarter	$117,793 55
		" amount of receipts during January, 1871	76,569 28
		" " " " " February, "	29,491 86
		" " " " " March "	12,716 68
			$236,571 37
April	1	By balance from second quarter	$172,568 86
		" amount of receipts during April, 1871	1,942 47
		" " " " " May, "	4,357 88
		" " " " " June, "	7,796 29
			$186,665 41
July	1	By balance from third quarter	$180,336 55
		" amount of receipts during July, 1871	3,626 29
		" " " " " August, 1871	2,838 67
		" " " " " September, 1871	341 41
			$187,142 92
October	1	By balance in Treasury at this date	$179,982 86

TABLE E—1.

DR. *The Treasury of West Virginia in account with the School Fund, September 30, 1871.* CR.

1871.				1870.			
January	30	To warrants issued by order of Board	$32,269 66	October	1	By balance in Treasury uninvested	$25,560 17
March	31	" " " " " "	535 82	"	31	By amount of receipts this month	3,831 25
April	30	" " " " " "	12 00	November	30	" " " " "	1,325 55
September	30	" " " " " "	880 00	December	31	" " " " "	1,546 19
October	1	To Balance on hand this date	5,185 44	1871.			
				January	31	" " " " "	600 86
				February	28	" " " " "	948 41
				March	31	" " " " "	112 64
				April	30	" " " " "	69 45
				May	31	" " " " "	85 42
				June	30	" " " " "	837 46
				July	31	" " " " "	193 43
				August	31	" " " " "	676 57
				September	30	" " " " "	3,095 52
			$38,882 92				$38,882 92
				1871.			
				October	1	By balance in Treasury uninvested this date	$5,185 44

TABLE E—2.

Description of invested School Fund.

1871. Sep. 1.	Stock in First National Bank of Fairmont	$50,000 00
	" " Parkersburg National Bank	40,000 00
	" " First National Bank of Wellsburg	18,800 00
	" " National Bank of West Va., at Wheeling	30,000 00
	U. S. Registered Central Pacific R. R. Bonds	
	No. 2,037, dated August 2, 1866—Int. from July 10, 1866	1,000 00
	2,038 do do do do do do	1,000 00
	2,039 do do do do do do	1,000 00
	2,040 do do do do do do	1,000 00
	2,041 do do do do do do	1,000 00
	2,042 do do do do do do	1,000 00
	2,043 do do do do do do	1,000 00
	2,044 do do do do do do	1,000 00
	2 045 do do do do do do	1,000 00
	2,046 do do do do do do	1,000 00
	2,047 do do do do do do	1,000 00
	2 200 do January 22, 1868, do January 1. 1868	1,000 00
	30 do do do do do do	50,000 00
	251 do do do do do do	10,000 00
	252 do do do do do 1867	10,000 00
	U. S. Registered Union Pacific R. R. Bonds,	
	No. 1,982, dated January 21, 1869—Int. from Jan. 1, 1869	10,000 00
	1,525 do do do do do do	5,000 00
	235 do March 13, do do do February 10, 1869	10,000 00
	236 do do do do do do do	10,000 00
	U. S. 5-20 Bonds	
	No. 492. dated January 15, 1870---Int. from January 1, 1870	500 00
	2,123 do do 13 do do do do do	1,000 00
	2,124 do do do do do do do do	1,000 00
	2,125 do do do do do do do do	1,000 00
	653 do do do 15 do do do do	5,000 00
	847 do do do do do do do do	10,000 00
	Certificates U. S Stock 5-20s	
	No. 714, dated February, 18, 1871---Int. from January 1, 1871	500 00
	2,837 do do do do do do do	1,000 00
	2,838 do do do do do do do	1,000 00
	2,839 do do do do do do do	1,000 00
	2,840 do do do do do do do	1,000 00
	828 do do do do do do do	5,000 00
	1,051 do do do do do do do	10,000 00
	1,052 do do do do do do do	10,000 00
	11,519 do March 6 do do do do do	100 00
	11,520 do do do do do do do	100 00
	11,521 do do do do do do do	100 00
	24,030 do do do do do do do	1,000 00
	7,160 do do do do do do do	5,000 00
	10,302 do do do do do do do	10,000 00
	Total amount invested to date	$275,100 00

Exhibit of School Fund September 30, 1871.

1871. Sept. 30,	Total amount invested	$275,100 00
	Balance in Treasury uninvested this date	5,185 44
	Total	$280,285 44

TABLE F.

Estimate of the probable receipts at the Treasury during the fiscal year ending September 30th, 1872.

	General State Purposes.	general School Purposes.	Hospital Purposes	School Fund	AGGREGATE
On account of State Tax 1871	$200,000 00	.....	.....	.....	$200,000 00
1870	25,000 00	.....	.....	.....	25,000 00
1869	7,000 00	.....	.....	.....	7,000 00
1868	3,000 00	.....	.....	.....	3,000 00
1866	1,000 00	.....	.....	.....	1,000 00
1865	1,000 00	.....	.....	.....	1,000 00
1862	1,000 00	.....	.....	.....	1,000 00
1861	500 00	.....	.....	.....	500 00
On account of State tax, 1871, on Railroad Property	14,981 69				14,981 69
School Tax 1871	.....	$125,000 00	.....	.....	125,000 00
1870	.....	23,000 00	.....	.....	23,000 00
1869	.....	7,000 00	.....	.....	7,000 00
1868	.....	2,000 00	.....	.....	2,000 00
1866	.....	1,000 00	.....	.....	1,000 00
1865	.....	300 00	.....	.....	300 00
On account of School Tax, 1871, on Railroad property		7,490 84	.....	.....	7,490 84
On account of Hospital Tax 1871	.....	.....	$40,000 00	.....	40,000 00
1870	.....	.....	5,000 00	.....	5,000 00
On account of Hospital Tax, 1871 on Railroad property	.....	.....	3,745 42	.....	3,745 42
On account of License Tax, 1871	35,000 00	.....	.....	.....	35,000 00
1870	3,000 00	.....	.....	.....	3,000 00
1869	1,500 00	.....	.....	.....	1,500 00
1867	100 00	.....	.....	.....	100 00
1866	300 00	.....	.....	.....	300 00
1863	100 00	.....	.....	.....	100 00
On account of sale of Delinquent lands, 1871	.....	.....	.....	$17,000 00	17,000 00
On account of redemption of lands	9,000 00	.....	.....	6,000 00	15,000 00
On account of fines and jury costs	.....	3,000 00	.....	.....	3,000 00
On account of tax on premiums of insurance	1,200 00	.....	.....	.....	1,200 00
On account of interest on bonds held by the Board of the Public School Fund	.....	9,288 00	.....	.....	9,288 00
On account of license to sell goods by sample	850 00	.....	.....	.....	850 00
On account of tax on seals, &c., in office of Secretary of State	250 00	.....	.....	.....	250 00
On account of dividend on stock held by the Board of the School Fund in various banks in this State	.....	13,880 00	.....	.....	13,880 00
On account of sale of Code, Acts, Reports, &c	500 00	.....	.....	.....	500 00
On account of tax on receipts of Express Companies	800 00	.....	.....	.....	800 00
On account of interest on deposits of public funds	4,000 00	.....	.....	.....	4,000 00
On account of Fairmont and Palatine Bridge Company	480 00	.....	.....	.....	480 00
On account of county and township taxes from Railroad Companies	50,892 40	.....	.....	.....	50,892 40
Total	$361,454 09	$191,958 84	$48,745 42	$23,000 00	$625,158 35

TABLE G.

Estimate of the probable charges on the Treasury during the Fiscal year ending September 30, 1872.

For expenses of the Legislature of 1872		$21,000 00
For expenses of the Convention		29,830 00
For salary of the Governor		2,000 00
Secretary of State		1,300 00
Treasurer		1,400 00
Auditor		1,500 00
Attorney General		1,000 00
Judges		31,000 00
Superintendent Weights and Measures		200 00
State Librarian		600 00
Clerk Supreme Court of Appeals		1,000 00
Reporter Supreme Court of Appeals		1,000 00
Secretary Board of Regents		300 00
Keeper of the Rolls		300 00
Vaccine Agent		100 00
Janitor and his assistants		1,000 00
For the Governor, for salary of Private Secretary		1,000 00
Secretary of State, for Clerk hire		1,000 00
Treasurer, for Clerk hire		1,000 00
General Superintendent of Free Schools, for Clerk hire		1,000 00
Auditor, for Clerk hire		5,000 00
For criminal charges		25,000 00
support of Lunatics in jails		9,000 00
Convicts		18,000 00
For pay of Guards at Penitentiary		9,000 00
For salaries of Teachers at Marshall College		2,500 00
Fairmont Normal School		2,500 00
West Liberty Normal School		2,000 00
University		2,000 00
For Civil Contingent Fund		3,000 00
For contingent expenses Secretary of State's office		1,000 00
Treasurer's do		200 00
Auditor's do		2,000 00
Attorney General's do		200 00
Courts		2,000 00
For current expenses Deaf, Dumb and Blind Institution		11,000 00
For public printing		13,000 00
For expenses Board of Regents		350 00
Regents, University		250 00
For current expenses Hospital for Insane		25,000 00
For transportation of patients to Hospital		1,500 00
For expenses of registering births, deaths and marriages		100 00
For refunding overpaid taxes		2,500 00
taxes erroneously assessed		1,000 00
For insurance of State library		200 00
Normal school houses		125 00
For gas and coal for Capitol		500 00
For pay of State agents		1,000 00
For enrolling militia		2,100 00
For refunding proceeds of redemption of delinquent lands to counties.—Act of 1871		9,000 00
For balance due John Frew for printing Code		93 55
For Morgan & Hoffman, printing fourth volume Reports		300 00
For refunding railroad taxes to counties and townships		50,892 40
Add amount of old appropriations	$78,418 71	
Less	24,298 85	$54,119 86
Total		$354,060 81

TABLE H.

Showing the apportionment of the General School Fund among the several Counties made October 2, 1871; *the amount unpaid of the apportionment made September* 1, 1870; *the amount disbursed of these apportionments and the balance due October* 1, 1871.

COUNTIES.	Amount apportioned for the year 1871.	Amount in Treasury unexpended Oct. 1, 1870.	Amount Disbursed during the year 1871.	Amount still due October 1, 1871
Barbour	$3,967 82	$5,504 26	$5,735 24	3,736 84
Berkeley	5,086 83	6,426 73	6,531 72	4,981 84
Boone	1,819 98	2,378 92	2,507 91	1,690 99
Braxton	2,549 90	3,538 50	3,649 50	2,438 90
Brooke	2,090 56	2,809 60	2,977 60	1,922 56
Cabell	2,690 44	3,799 00	3,799 00	2,690 44
Calhoun	1,344 90	1,769 28	1,819 28	1,294 90
Clay	948 47	1,332 78	1,397 78	883 47
Doddridge	2,906 48	3,785 91	3,470 82	3,221 57
Fayette	2,690 44	3,622 95	3,709 93	2,603 46
Gilmer	1,930 10	2,456 04	2,755 60	1,630 54
Grant	1,603 90	2,173 77	2,294 38	1,483 29
Greenbrier	4,125 13	5,882 56	5,704 04	4,303 65
Hampshire	2,722 95	2,648 10	2,998 10	2,372 95
Hancock	1,594 50	2,192 68	2,292 68	1,494 50
Hardy	2,056 87	3,013 30	1,916 22	3,153 95
Harrison	6,417 70	8,881 32	9,039 92	6,259 10
Jackson	4,478 57	6,007 69	6,176 64	4,309 62
Jefferson	4,783 76	6,553 32	6,753 32	4,583 76
Kanawha	8,750 13	11,382 46	11,582 46	8,550 13
Lewis	4,227 92	5 696 32	5,880 24	4,044 00
Lincoln	2,490 14	3,461 44	3,591 37	2,360 21
Logan	2,105 25	3,006 02	3,060 57	2,050 71
Marion	5,595 49	8,008 32	8,208 32	5,395 49
Marshall	6,103 08	8,113 08	8,113 06	6,103 10
Mason	6,687 24	8,967 16	9,161 16	6,493 24
Mercer	2,053 80	3.919 77	4,042 72	1,930 85
Mineral	2,147 20	3,046 77	3,208 75	1,985 22
Monongalia	5,062 72	7,068 39	7,268 37	4,862 74
Monroe	3,155 05	2,252 34	2,577 31	2,830 08
Morgan	1,618 63	2,057 37	2,228 35	1,447 65
McDowell	742 92	1,030 14	1,117 13	655 93
Nicholas	1,950 03	2,611 72	2,824 19	1,737 56
Ohio	2,268 85	4,573 06	4,773 03	2,068 88
Pendleton	2,485 94	3,465 81	3,540 81	2,410 94
Pleasants	1,416 22	1,930 78	1,965 77	1,381 23
Pocahontas	1,359 59	1,916 23	2,017 73	1,258 09
Preston	5,911 16	7,934 11	8,133 68	5,711 59
Putnam	3,144 56	4,249 20	4,449 20	2,944 56
Raleigh	1,789 57	2,333 82	2,531 36	1,592 03
Randolph	2,027 64	2,764 50	2,958 50	1,833 64
Ritchie	3,495 89	4,814 59	5,014 59	3,295 89
Roane	3,188 61	4,088 55	4,120 02	3,157 14
Summers	2,060 16	.....	.....	2,060 16
Taylor	3,356 41	4,529 41	4,676 41	3,209 41
Tucker	784 87	1,088 34	1,213 34	659 87
Tyler	3,312 36	4,529 41	4,606 41	3,235 36
Upsher	2,086 88	4,273 33	4,473 37	2,886 84
Wayne	3,766 47	5,051 76	5,350 76	3,467 47
Webster	716 71	992 31	1,135 31	573 71
Wetzel	3,727 46	5,104 14	5,104 14	3,727 46
Wirt	1,658 48	2,300 35	2,406 09	1,552 74
Wood	7,072 21	10,529 83	10,728 17	6,873 87
Wyoming	1,407 83	2,099 39	2,183 39	1,323 83
Wheeling City	8,359 58	9,757 23	9,757 23	8,359 58
Total	$174,896 35	$233,724 17	$239,532 99	$169,087 53

TABLE I.

STATE OF WEST VIRGINIA,
AUDITOR'S OFFICE, CHARLESTON, July 28, 1871.

HON. WM. F. TAYLOR, AUDITOR OF PUBLIC ACCOUNTS OF VIRGINIA:

SIR: The Legislature of this State, at its last session, by joint resolution, passed on the twentieth day of February, 1871,

Resolved, 1st, That the Auditor be and he is hereby directed to communicate with the Auditor of the State of Virginia, and respectfully request from him a statement of the stock held by the State of Virginia in any of the banks of the State on the first day of January, 1861, then doing business within the boundaries of this State, showing the amount of stock and in what banks.

In pursuance of said resolution, I have to request that you furnish this office with the information requested by the Legislature at as early a date as practicable.

I am, Sir, very respectfully, your obedient servant,
E. A. BENNETT, *Auditor*.

COMMONWEALTH OF VIRGINIA,
OFFICE OF THE AUDITOR OF PUBLIC ACCOUNTS,
RICHMOND, VIRGINIA, August 4, 1871.

HON. E. A. BENNETT,
Auditor of the State of West Virginia,
Charleston, Kanawha County, W. Va.

SIR: I have the honor to acknowledge the receipt of your favor of the twenty-eighth ultimo, embodying a copy of a joint resolution, passed by the Legislature of West Virginia on the twentieth day of February, 1871, directing you to request of the Auditor of Public Accounts of the State of Virginia "a statement of the stock held by the State of Virginia, in any of the banks of the State on the first day of January, 1861, then doing business within the boundaries of this State, (West Virginia) showing the amount of stock, and in what banks."

In compliance with this request, you will please find enclosed a statement furnishing in detail, the information desired.

Very respectfully, &c.,
[Signed] WM. F. TAYLOR,
Auditor of Public Accounts.

A STATEMENT

Showing the number of Shares of Stock held by the Commonwealth of Virginia, by the Literary Fund, and by the Board of Public Works, in the several Banks of the State of Virginia, on the first day of January, 1861, which were at that time doing business within the boundaries of what now constitutes the State of West Virginia.

Name of the Bank.	No. of Shares held by the Common-wealth.	No. of Shares held by the Literary Fund.	No of Shares held by the Board of Public Works.	Total.	Remarks.
Bank of Virginia	3,250 00	2,121 00	8,395 00	$13,766 00	
Farmers' Bank of Virginia	5,050 00	1,054 00	3,522 00	9,626 00	
Northwestern Bank of Virginia	2,918 00	500 00	326 00	3,844 00	
Exchange Bank of Virginia	8,488 00	.....	267 00	8,755 00	
Bank of the Valley	3,700 00	92 00	1,047 00	4,839 00	
Fairmont Bank	.....	1,000 00	.....	1,000 00	Par val. $50 p. share
Merchants and Mechanics' Bank	.....	.....	400 00	400 00	Sold to M. & M. Bank under act of March 18, 1856

COMMONWEALTH OF VIRGINIA,
OFFICE OF THE AUDITOR OF PUBLIC ACCOUNTS,
RICHMOND, August 4th, 1871.

(Signed) WILLIAM F. TAYLOR,
Auditor of Public Accounts.

STATEMENT

Of Stock held by the State of West Virginia in "The National Bank of West Virginia at Wheeling," "The First National Bank of Wellsburg," and "The Parkersburg Natioal Bank," and the different funds to which said Stock is credited:

1837—July 18—The Commonwealth of Virginia subscribed 4,000 shares of stock in the Northwestern Bank of Virginia.		$400,000 00
1857—March 3.—The Bank purchased of this stock 1,082 shares as follows:		
Northwestern Bank of Virginia at Wheeling	332 shares.	
" " " Wellsburg	250 shares.	
" " " Parkersburg	250 shares.	
" " " Jeffersonville	250 shares.	
	1,082 shares.	108,200 00
Leaving 2,918 shares		$291,800 00
1865—March 2—The Bank charged to the Commonwealth of Virginia all the stock of the Bank at Jeffersonville, on the plea that the State had taken possession of that Bank, 1,642 shares		$164,200 00
And transferred the remaining stock to the State of West Virginia, 1,276 shares		127,600 00
1866—July 1.—On the organization of the present Bank this 1,276 shares was transferred at 50 cents on the dollar, as follows, viz.:		
National Bank of West Virginia at Wheeling, 300 shares		$30,000 00
First National Bank of Wellsburg, 188 shares		18,800 00
Parkersburg National Bank, 150 shares		15,000 00
The Internal Improvement Fund of Virginia subscribed to the Stock of the Northwestern Bank of Virginia—		
1856—August 30.—326 shares		$32,600 00
This stock was transferred at 50 cents on the dollar, 1866, July 1, to the First National Bank of Wheeling, 163 shares		16.300 00
The President and Directors of the Literary Fund of Virginia subscribed to the stock of the Northwestern Bank of Virginia---		
1832---November 24.---500 shares		$50,000 00
This stock was transferred at 50 cents on the dollar, 1866, July 1, to the Parkersburg National Bank, 250 shares		25,000 00

SUMMARY.

The State now holds in the—	
National Bank of West Virginia at Wheeling 300 shares in name of the State	$30,000 00
First National Bank of Wellsburg, 188 shares in name of the State	18,800 00
First National Bank at Wellsburg, 163 shares in Internal Improvement Fund	16,300 00
Parkersburg National Bank, 150 shares in Internal Improvement Fund*	15.000 00
Parkersburg National Bank, 250 shares in Literary Fund	25,000 00
	$105,100 00

1867—July 9.---The Northwestern Bank of Virginia paid a dividend of 5 per cent. on 326 shares Internal Improvement Fund	$1,630 00	
On 1,276 shares Commonwealth of Virginia stock	6,380 00	
On 500 shares Literary Fund	2,500 00	
		$10,510 00
1868---August 1.---A like dividend of 5 per cent. on the same stocks		$10,510 00

February 21, 1871.

* Should be in the name of State, and not in the name of Internal Improvement Fund.---AUDITOR.

TABLE K.

BANK OF WHEELING,
WHEELING, W. VA., July 17th, 1871.

HON. E. A. BENNETT,
Auditor of West Virginia:

DEAR SIR: I have received your favor of the eleventh inst.

The dividends sent you in my letter of sixth inst. were on account of collections made by board of commissioners from the assets of the North Western Bank of Virginia. This stock formerly stood in the name of the Commonwealth of Virginia, and upon the organization of the State of West Virginia was transferred to it.

By reference to the books in your office, you can see what disposi- was made of former dividends from the same stock. The dividends have been as follows, viz:

50 per cent. National Bank Stock, July 1, 1866.
5 per cent. cash, July 1, 1867.
5 per cent. cash, August 1, 1868.
5 per cent. cash, July, 1, 1871

I believe that the Hon. C. D. Hubbard made a lengthy report to Governor Stevenson as to the condition of this stock, which report will probably be found with the papers filed in the Governor's office.

If you desire further information, please advise.

Yours very truly,

[Signed] G. LAMB, Secretary of Board of Commissioners of North Western Bank of Virginia.

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TABLE L—Delinquent Sheriffs

TABLE L—1. State tax for 1861-2.

TABLE L—2. License tax for 1861-2 and 1863.

TABLE L—3. State tax and militia fines for 1863 and 1864.

TABLE L—4. State, School and License tax, sale of Delinquent lands and militia fines for 1865.

TABLE L—5. State, School and License tax, fines, sale of Delinquent lands and militia fines for 1866.

TABLE L—6. State, School and License tax and militia fines for 1867.

TABLE L—7. State, School and License tax, fines and Jury costs for 1868.

TABLE L—8. State, School and License tax, sale of Delinquent lands and fines for 1869.

TABLE L—9. State, School, Hospital and License tax and fines for 1870.

TABLE L—1.

List of Sheriffs in arrears for Taxes for the years 1861 *and* 1862.

COUNTY.	Name of Officer.	State Tax, 1861.	State Tax, 1862.	Aggregate.
Cabell	J. B. Bumgardner	$1,389 72	$3,338 93	$4,728 65
Jackson	J. F. Scott	3,335 83	1,203 62	4,539 45
Mason	W. E. Wetzel	3,410 21	.....	3,410 21
Monongalia	James Odbert	.....	3,952 34	3,952 34
Nicholas	M. L Rader	476 77	433 35	910 12
Pleasants	James Hamlin	.....	42 71	42 71
Pleasants	Thomas Johnson	65 92	.....	65 92
Randolph	Jesse F. Phares	2,027 41	3,287 81	5,315 22
Wayne	James Bartram	.....	2,943 16	2,943 16
Wayne	Morgan Garrett	.....	1,023 41	1,023 41
Wood	H. H. Dils	.....	1,184 86	1,184 86
Wirt	W. V. Vernon	.....	3 36	3 36
	Total	$10,705 86	$17,413 55	$28,119 41

TABLE L—2.

List of Sheriffs and Collectors in arrears for License. Tax for 1861, 1862 *and* 1863.

COUNTY.	Name of Officer	Tax 1861.	Tax 1862	Tax 1863.	Aggregate.
Jackson	James F. Scott	.....	$597 40	$659 80	$1,257 20
Marion	Rawley Morris	.....	.....	105 75	105 75
Monongalia	James Odbert	$956 97	986 89	.....	1,943 86
Randolph	Jesse F. Phares	.....	156 40	.....	156 40
Wirt	Alfred Foster	.....	.....	75 00	75 00
Wirt	W. V. Vernon	.....	.....	26 80	26 80
Wood	H. H. Dills	944 97	100 00	15 33	1,060 30
Total	.....	$1,901 64	$1,840 69	$882 68	$4,625 31

TABLE L—3.

List of Sheriffs in arrears for Taxes for 1863 *and* 1864.

COUNTY.	Name of Officer.	State Tax 1863	State Tax 1864.	Militia Fines.	Aggregate.
Hancock	J. W. Hobbs	$84 93			$84 93
Jackson	G. S. M. King			$474 40	474 40
Marion	Rawley Morris	11 50			11 50
Wirt	W. V. Vernon		$22 55		22 55
Wayne	James Bartram	302 68	304 71		607 39
Total		$399 11	$327 26	$474 40	$1,200 77

TABTE L—4.

List of Sheriffs in Arrears for Taxes for 1865.

COUNTY.	Name of Officers.	State Tax.	School Tax.	License Tax	Sale of Delinquent Lands.	Mil Fines.	Aggregate.
Barbour	Spencer Glasscock				76		$0 76
Boone	W. V. Bias	$619 26	$16 94	$9 60			645 80
Harrison	D. W. Robinson					161 25	161 25
Jackson	G. S. M. King					582 00	582 00
Monongalia	J. M. Brand					1,742 07	1,742 07
Pleasants	John Kester					133 50	133 50
Putnam	B. P. Morris	10 65					10 65
Wayne	Morgan Garrett	1,082 16	900 98				1,983 14
Wirt	W. V. Vernon			57 08	49 80		106 88
Wayne	James Bartram	781 97					781 97
Wood	H. H. Dils					901 50	901 50
	Total	$2,494 04	$917 92	$66 68	$50 56	$3,520 32	$7,049 52

TABLE L—5.

List of Sheriffs in arrears for Taxes for 1866.

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax	Fines.	Sale of Delinquent Lands.	Militia Fines.	Aggregate.
Boone	W. V. Bias	$1,200 51	$926 29	$22 92	$50 00			$2,199 72
Braxton	G. H. Morrison		195 63					195 63
Calhoun	N. Polling			36 43				36 43
Doddridge	Floyd Neeley		7 62	340 44				348 06
Grant	John R. Dolly		145 94					145 94
Harrison	T. F. Roane							
Logan	Jasper Perry			25 00				25 00
Monongalia	J. M. Brand	558 34	688 70				$124 40	1,371 44
Randolph	A. E. Harper						114 00	114 00
Taylor	R. Davisson		36 91		38 00	$49 47		124 38
Tyler	L. W. T. Martin			132 19			243 45	375 64
Wayne	Morgan Garrett	1,138 22	1157 60					2,295 82
Wayne	James Bartram	861 14	404 33	92 62				1,358 09
Wirt	W. V. Vernon							
Wood	H. H. Dills				10 00			10 00
Wyoming	W. Roach	350 57	508 36	158 90				1,017 83
Cabell	John Alford*		48 23					48 23
Total		$4,108 78	$4,119 61	$808 50	$98 00	$49 47	$481 85	$9,666 21

*This Sheriff has overpaid on Sttae Tax Account $22.93.

TABLE L—6.

List of Sheriffs in arrears for Taxes for the year 1867.

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax.	Mil. Fines.	Aggregate.
Boone	E. R. Bias	$730 23	$1,051 97			$1,782 20
Cabell	John Alford			$1 00		1 00
Harrison	T. F. Roane				$78 75	78 75
Logan	Harrison Blair	855 07	764 04			1,619 11
Logan	Jasper Perry	9 91	3 88	167 45		181 24
Marion	H. M. Ice				455 00	455 00
Mason	C. Shrewsbury				124 00	124 00
Preston	Reuben Warthen				126 50	126 50
Taylor	R. Davisson*					
Tyler	J. C. Way				231 00	231 00
	Total	$1,595 21	$1,819 89	$168 45	$1,015 25	$4,598 80

*This Sheriff is indebted to the State on account of jury costs for this year, $6.00.

TABLE L—7.

List of Sheriffs in arrears for Taxes for 1868.

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax.	Fines.	Jury Costs.	Aggregate.
Boone	E. R. Bias	$1,128 12	1,325 27	$262 29	$23 00	$18 00	$2,756 68
Braxton							
Jackson	Geo. S. M. King	1,790 13	3,034 25				4,824 38
Logan	Harrison Blair	1,081 28	1,439 96	123 17			2,644 41
Morgan	Lewis Allen	50 38	51 65				102 01
Pocahontas	John F. Wanlass	710 38	1,923 74				,634 12
Putnam	Isaac A. Wade	1,094 38					1,094 32
Ritchie	Benjamin Wells	111 14	133 41				244 55
Roane	John W. Spencer		535 40				535 40
Taylor	Reuben Davisson				1 00		1 00
	Total	$5,965 73	$8,443 68	$385 46	$24 00	$18 00	$14,836 87

TABLE L—8.

List of Sheriffs in arrears for Taxes for 1869.

County.	Name of Officer.	State Tax.	School Tax.	License Tax	Sale of Delinquent Lands.	Fines.	Aggregate.
Barbour	A. B. Modisett					*$22 00	$22 00
Boone	E. R. Bias	$1,222 91	1,366 58	230 31		2 00	2,821 80
Cabell	John Harshbarger					5 00	5 00
Doddridge	E. L. Wade	1,294 40	1,221 09				2,515 49
Fayette	R. Cassady		897 59				897 59
Grant	M. A. Rady		2,169 74				2,169 74
Jackson	D. J. Keeney	362 26	3,436 86	34 57			3,333 69
Lincoln	G. Adkins		155 28				155 28
Logan	Harrison Blair	1,078 33	1,440 02	99 99			2,618 34
Marion	H. M. Ice	4,808 39	3,535 97	1,389 64			9,734 00
Marshall	Henry Keeltz				629 83		629 83
Mason	C. Shrewsbury					20 00	20 00
Mercer	Benj. White	1,523 05	1,932 04				3,455 09
Monongalia	George W. McVicker		*184 11				184 11
Morgan	Lewis Allen	1,790 84	1,774 77	550 30	561 19		4,677 10
McDowell	Trent Smith				2 34		2 34
Pocahontas	John F. Wanlass	2,728 15	2,118 86	217 87	373 04		5,437 92
Putnam	Isaac A. Wade	1,084 94	1,277 65				2,362 59
Roane	John W. Spencer	1,750 12	1,995 30	81 82		76 54	3,903 78
Taylor	Thomas H. Means					4 40	4 40
Wetzel	Levi Shuman					7 00	7 00
Wirt	T. B. Stoddard	512 73	972 28	579 71	2,344 72	5 08	4,414 52
Wyoming	R. T. Lusk		295 61				295 61
	Total	$18,556 12	$24,373 75	$3,184 21	$3,911 12	$142 02	$50,167 22

* Paid since October 1, 1871.

TABLE L—9.

List of Sheriffs and Collectors in Arrears for Taxes for 1870.

County.	Name of Officer.	State Tax.	School Tax.	Hospital Tax.	License Tax	Fines.	Aggregate	Over pay-m'ts und'r headings indicated by star.	Balance due.
Barbour	A. B. Woodsett	$1,308 22	$3,252 32	$653 76	$15 00	$25 01	$5,254 31	.....	$5,254 31
Berkeley	J. W. Pitzer	.....	.....	87 91	.....	.....	87 91	.....	87 91
Boone	Wm. L. Mahan	4 17	570 93	240 97	17 78	.....	833 85	.....	833 85
Braxton	James W. Morrison	*.....	636 66	513 65	16 58	131 07	1,297 96	$191 18	1,106 70
Cabell	John Harshbarger	.....	.....	.....	.....	301 00	301 00	.....	301 08
Calhoun	Alpheus Newman	*.....	8 23	158 61	.....	1 00	167 84	64 06	103 78
Clay	Harvey Sample	.....	24 00	.....	.....	.....	24 00	.....	24 00
Doddridge	E. L. Wade	1,098 47	2,276 75	584 30	.....	10 00	3,969 52	.....	3,969 52
Fayette	R. B. Cassaday	1,873 86	1,989 37	453 81	83 46	2 00	4,402 50	.....	4,402 50
Grant	M. N. Rady	3,726 20	2,718 23	915 69	312 33	.....	7,672 45	.....	7,672 45
Greenbrier	Wallace Robinson	1,248 56	3,194 36	*.....	207 57	.....	4,650 49	20 43	4,630 06
Hampshire	James A. Powell	182 77	*.....	30 02	4 65	.....	217 44	205 94	11 50
Hancock	S. W. Wilson	1,746 98	2,615 15	964 29	95 41	.....	5,421 83	.....	5,421 83
Hardy	D. L. Wilson	.....	18 41	.....	.....	44 87	63 28	.....	63 28
Harrison	T. F. Roane	.....	3,708 40	.....	6 60	71 00	3,786 00	.....	3,786 00
Jackson	D. J. Keeney	3,908 31	3,489 11	989 81	107 82	82 00	8,577 05	.....	8,577 05
Jefferson	F. W. Potterfield	2,566 44	4,843 78	2,395 81	2,790 00	.....	12,596 03	.....	12,596 03
Lewis	A. C. Hale	572 17	471 39	403 56	428 28	37 03	1,912 43	.....	1,912 43
Lincoln	G. Adkins	.....	126 31	.....	.....	.....	126 31	.....	126 31
Logan	James M. Jackson	1,581 09	1,706 31	338 73	12 66	.....	3,638 79	.....	3,638 79
Marion	H. M. Ice	*.....	4,964 54	705 84	497 15	146 50	6,314 03	532 72	5,781 31
Marshall	Henry Keltz	1,527 84	986 05	379 55	1,348 27	307 35	4,549 06	.....	4,549 06
Mason	C. Shrewsbury	4,058 95	3,391 78	117 30	.....	49 00	7,617 03	.....	7,617 03
Mercer	Benj. White	.....	.....	.....	25 60	.....	25 60	.....	25 60
Monongalia	George W. McVicker	*.....	290 46	*.....	30 00	.....	320 46	69 93	250 53
Monroe	Lewis Ballard	1,591 14	1,782 94	1,044 94	*.....	67 00	4,486 02	49 70	4,436 32
Morgan	Lewis Allen	1,000 69	1,743 99	455 19	834 57	01	4,034 05	.....	4,034 05
McDowell	Smith Trent	*.....	371 42	*.....	.....	.....	371 42	16 00	355 42
Nicholas	John G. Malcolm	419 01	670 15	323 94	.....	1 00	1,414 10	.....	1,414 10
Ohio	Thomas J. Campbell	4,649 19	2,672 59	1,127 64	.....	.....	8,449 82	.....	8,449 82
Pendleton	John Beggs	11 70	*.....	4 40	19 90	.....	36 00	24 32	11 68
Pleasants	John Kesler	766 97	371 05	349 89	123 33	.....	1,611 24	.....	1,611 24
Pocahontas	John F. Wanless	.....	.....	.....	268 82	.....	268 82	.....	268 82

TABLE L—9—*Continued.*

County.	Name of Officer.	State Tax.	School Tax.	Hospital Tax.	License Tax	Fines.	Aggregate.	Over pay-m'ts und'r headings indicated by star.	Balance due
Pocahontas	S. L. Gibson	*	$218 69	*			$218 69	$0 46	$218 23
Preston	Reuben Wharthen	*	1,467 62	$365 35	$431 03	$220 50	2,484 50	65	2,483 85
Putnam	Isaac A. Wade	$2,069 99	2,142 36	765 84	867 31	18 00	5,863 50		5,863 50
Randolph	John M. Phares	*	598 06	*	8 20	1 00	607 26	107 10	500 16
Roane	John W. Spencer				19 98	18 52	38 50		38 50
Roane	James V. Bartlett	*	1,232 84	*	7 99	7 00	1,247 83	141 77	1,106 06
Raleigh	Jesse Daniels	61 29	264 45	73 70		28 09	427 44		427 44
Taylor	Thos. H. Means		2,547 38	915 86	20		3,463 44		3,463 44
Tyler	John C. Way	*	290 89	290 41	40 00	13 95	635 25	194 19	441 06
Wayne	Morgan Garrett	2,571 25	3,100 65	780 34	232 90	186 00	6,871 14		6,871 14
Wetzel	Levi Shuman	*	110 10	98 28		10 01	218 39	43 24	175 15
Wirt	F. B. Stoddard	1,889 59	1.789 58	474 93	369 19	28 01	4,551 30		4,551 30
Wood	W. H. Mattingly	3,372 85	8,234 19	2,799 87	2,990 65		17,397 56		17,397 56
Wyoming	R. T. Lusk	612 38	857 13	153 54	39 69	29 00	1,691 74		1,691 74
Total		$44,420 08	$71,748 62	$19,957 73	$12,252 92	$1,835 83	$150,215 18	$1,661 69	$148,553 49

*This sign indicates that the Sheriff has overpaid his account under this head, but not sufficient to cover his indebtedness.

TABLE M—1.

Statement showing the entire assessed value of Rail Road property in the State.

BALTIMORE AND OHIO RAILROAD, 1871.

COUNTIES.	Main Line.	Parkersburg Branch.	
Ohio	$191,400 00		
Marshall	623,900 00		
Wetzel	167,000 00		
Marion	669,000 00		
Taylor	307,450 00	307,450 00	
Preston	551,000 00		
Mineral	487,088 00		
Hampshire	237,424 00		
Morgan	917,320 00		
Berkeley	512,720 00		
Jefferson	588,092 00		
Harrison		380,500 00	
Doddridge		346,500 00	
Ritchie		429,000 00	
Wood		410,000 00	
Total	$5,252,394 00	$1,873,450 00	
Grand Total			$7,125,844 00

Pittsburg, Cincinnati, and St. Louis Rail Road, 1871.

Brooke county	$233.333 33⅓
Hancock county	11,666 66⅔
Total	$245,000 00

Hempfield Rail Road, 1871.

Ohio county	$70,000 00

Laurel Fork and Sand Hill Rail Road, 1871.

Wood county	$30,000 00
Ritchie county	20,000 00
Total	$50,000 00

Recapitulation.

Baltimore and Ohio Rail Road Main Line	$5,252,394	
" " " " " Parkersburg Branch	1,873,450	
Total		$7,125,844 00
Pittsburg, Cincinnati and St. Louis Rail Road		245,000 00
Hempfield Rail Road		70,000 00
Laurel Fork and Sand Hill Rail Road		50,000 00
Total value of Rail Road Property in the State		$7,490,844 00

TABLE M—2.

Statement showing the amount of tax for counties and townships, due from Railroad companies.

Berkeley County		$1,922 70
	Martinsburg Township	1,530 94
	Hedgesville "	281 57
	Arden "	91 34
	Opequon "	115 08
Hampshire County		949 69
	Springfield Township	92 90
	Gore "	438 72
Jefferson County		2,940 46
	Harper's Ferry Township	638 08
	Bolivar "	142 86
	Sheperdstown "	114 28
	Chapline "	85 71
	Charlestown "	35 71
	Averill "	57 14
	Osborne "	71 43
Morgan County		4,586 60
	Sleepy Creek Township	436 82
	Allen "	382 22
	Bath "	393 13
	Ca-Capon "	2,620 61
Taylor County---no assessment reported		
	Grafton Township, no apportionment or assessment sent to this office	
	Union " " " " " " " " "	
	Haymond " " " " " " " " "	
	Fetterman " " " " " " " " "	
	Flemington " " " " " " " "	
	Clay " " " " " " " "	
	Webster " " " " " " " "	
Wetzel County		1,002 00
	Church Township no assessment reported	
Doddridge County		1,039 50
	West Union Township	732 50
	Grant "	650 00
	Central "	500 00
Harrison County		1,331 75
	Ten Mile Township	350 41
	Coal " No assessment reported	
	Clark "	762 46
	Simpson "	148 19
	Clarksburg "Ind. School District"	83 62
	Salem " " "	275 97
Ritchie County		1,796 00
	Grant township	918 00
	Clay " 286 00	286 00

TABLE M—2.—*Continued.*

Wood County		$1,320 00
	Clay township—No assessment reported	
	Parkersburg " " "	
Mineral County		2,435 44
	Piedmont Township	1,350 00
	New Creek "	444 92
	Frankfort "	303 43
Marion County		1,672 50
	Union Township	1,345 96
	Fairmont "	398 21
	Lincoln "	390 25
	Mannington "	1,051 29
	Fairmont Independent School District	557 50
Marshall County. No tax assessed by this County.		
	Union Township	518 00
	Washington "	275 00
	Clay "	275 00
	Liberty "	1,062 50
	Cameron "	120 00
	Meade "	8 10
	Moundsville Independent School District	600 00
Ohio County		1,568 40
Wheeling City School District		856 18
	Ritchie Township, Triadelphia " , Liberty " — No assessment reported to this Office.	
Preston County		2,755 00
	Lyon Township. No assessment reported.	
	Kingwood "	217 33
	Reno "	975 70
	Portland "	1,441 44
	Walker " No assessment reported.	
Brooke County		466 67
	Cross-Creek "	700 00
Hancock County		38 89
	Butler Township. No assessment reported.	
Total		$50,892 40

TABLE N—1.

Statement of the condition and affairs of the United States Branch of the North British and Mercantile Insurance Company of London and Edinburgh on the thirty-first day of December, 1870, made to the Governor of the State of West Virginia.

1st. The principal office of the United States Branch is located at No. 50 William street, New York City.

2d. ASSETS.

Cash on hand	$4,466 26	
Cash in hands of Dabney, Morgan & Co., bankers	99,437 72	
Cash in hand of agents and in course of transmission	24,300 47	
		$128,204 45

U. S. Bonds and other securities.	Par value.	Market value.	
U. S. 5-20 Coupon Bonds of '62	$250,000 00	$271,250 00	
U. S. 5-20 Registered Bonds of '67	450,000 00	483,562 50	
U. S. 5-20 Registered Bonds of '65	100,000 00	107,125 00	
U. S. 6 per cent. Currency Bonds	225,000 00	248,625 00	
Illinois 6 per cent. Refunded Stock	25,000 00	25,000 00	
Tennessee 6 per cent. (old) Bonds	20,000 00	12,800 00	
Alabama 8 per cent. Bonds	10,000 00	10,000 00	
Virginia 6 per cent (old) Registered Stock	50,000 00	27,000 00	
South Carolina 6 per cent Registered Stock	20,000 00	17,000 00	$1,202,362 50
All other property belonging to the company, viz., office furniture, &c			3,654 93
Interest due and unpaid			6,300 00
Total assets			$1,340,521 88

3d. LIABILITIES.

Losses adjusted, but not due	$30,221 91
Losses unadjusted	105,199 27
Amount required to safely re-insure all outstanding risks, estimated at 40 per cent	393,844 51
All other claims against the company, viz.:	
Total liabilities	$529,265 69

4th. INCOME.

Gross amount received during the year for premiums	$1,226,055 56	
Deduct returned premiums	121,178 71	
		$1,104,876 85
Amount received during the year for interest on investments		24,745 20
Amount received during the year from all other sources, viz.:		
Gold sold		313 18
Remitted from England		5,986 94
Total income, 1870		$1,135,922 17

5th. EXPENDITURES.

Paid during the year for losses (of which $26,220.85 belonged to previous years)	$819,729 63
Paid during the year for National, State and local taxes	42,837 45
Paid during the year to Agents, Brokers, Officers, Directors, Salaries, &c	247,627 03
All other expenditures, consisting of the following items, viz: Stationery, printing, advertizing, postage, &c., $28,537.31. Traveling expenses $5,547.94. Office rent $3,666.67.	37,751 92
Total expenditures 1870	$1,147,946 03

6th. MISCELLANEOUS.

Gross amount of risks written during the year	$122,223,834 00
Amount of fire risks in force at the end of the year	79,972,745 00
Amount of fire premiums thereon	984,611 28
Total amount of losses incurred during the year	922,929 96
Amount deposited in the different States for the security protection of policy holders	675,000 00

The United States Branch commenced business in December, 1866. Certified copy of Charter filed heretofore $475,000.00 of the amount of securities of the Branch are lodged in the hands of Trustees for the benefit and protection of American Policy Holders.

STATE OF NEW YORK,
COUNTY OF NEW YORK.

..... one of the Associate Managers of the United States Branch of the North British and Mercantile Insurance Company of London and Edinburg, being duly sworn, deposes and says that he is one of the above described officers of the said Company, and that the foregoing is a true and correct statement of the condition and affairs of the United States Branch of the said Company on the..... day of..... 18.. ..., and for the year ending on that day, according to the best of his knowledge and belief

(Signed) CHAS E. WHITE, Assosciate Manager.

Sworn and subscribed to before me this 30th day of January, A. D., 1871. JOHN A. HILLERY, Notary Public, New York County.

TABLE N—2.

Statement of the condition of the Continental Insurance Company of the City of New York, on the first day of January, A. D., 1871, *made to the Auditor of the State of West Virginia pursuant to the statute of said State.*

NAME AND LOCATION.

The name of the Company is the Continental Insurance Company, incorporated in 1852, and located at No. 102 Broadway, in the city of New York.

CAPITAL.

The Capital of said Company actually paid up in cash is	$500,000 00
The surplus on the first day of January, 1871	2,038,037 74
Total amount of Capital and Surplus	$2,538,037 74

ASSETS.

Amount of cash in St. Nicholas National Bank, New York	$112,068 21
Amount of cash in Fulton Bank, Brooklyn, New York	15,741 06
Cash in office	2,784 78
Loans on State Stocks, and Stocks and Bonds of the United States and of institutions incorporated by the State of New York, payable on demand (the market value of Securities pledged exceeding $558,550)	440,200 00
	$570,794 05
Loans on Bonds and Mortgages, being first lien of record on incumbered Real Estate, worth at least $2,100,000, and on which there is less than one year's interest due and owing—interest 7 per cent	725,250 00
Amount of United States bonds, State stocks, and stocks and bonds of institutions incorporated by the State of New York, owned by the Company	873,630 00
Real Estate, unincumbered owned by the Company	265 000 00
Interests on loans, due this date	31,080 22
Premiums due	68,283 37
Rents accrued	4,000 00
Total assets	$2,538,037 74

LIABILITIES.

Amount of losses adjusted and due and unpaid	none
" " " incurred and in process of adjustment	$63,850 00
" " " dividends on capital declared and due, and unpaid	1,290 00
" " dividends on scrip declared unclaimed and unpaid	64,029 12
" " scrip ordered redeemed and yet unpaid	47,166 00
" " all other existing claims against the company	nothing
Total amount of losses, claims and liabilities	$176,335 20

The greatest amount insured on any one risk is about $25,000, but will not as a general rule exceed $5,000.

The Company has no general rule as to the amount allowed to be insured in any city, town, village, or block, it being the intention of the Company to distribute its risks in such a manner as not to lose more than $5,000 by a single fire.

A certified copy of the charter or act of incorporations accompanied a previous statement.

CITY AND COUNTY OF NEW YORK,
State of New York. } ss:

George T. Hope, President, and Cyrus Peck, Secretary of the Continental Insurance Company, being severally sworn, depose and say, that the foregoing is a true, full and correct statement of the affairs of the said corporation, and that they are the above described officers thereof.

GEO. T. HOPE, *President.*
CYRUS PECK, *Secretary:*

Subscribed to and sworn before this 31st day of January, A. D., 1871,

THOS. L. THORNELL,
Notary Public.

{ SEAL. }

TABLE N—3.

Statement of the condition of the Home Insurance Company of Columbus, Ohio, on the Thirty-first day of December, 1870.

The name of the Company is The Home Insurance Company, of Columbus, Ohio. It is located in the City of Columbus, Franklin County, Ohio.

The amount of its Capital Stock is Five Hundred Thousand Dollars The amount of its Capital Stock paid up is Five Hundred Thousand Dollars.

The Assets of the Company are as follows:

Franklin National Bank, Columbus, Ohio		$53,200 16
National Mechanic's Bank, (assets N. Y.)		4,857 38
Cash on hand and in the hands of agents or other persons.		
In the hands of Secretary		780 51
In the hands of agents		66,647 89
Real estate unincumbered		1,727 80
Bonds owned by the Company.	Par Value.	Market Value.
United States 10-40 Bonds	$87,200 00	$92,868 00
United States 5-20 Bonds	15,250 00	16,470 00
C. & I. C. Railroad Bonds	5,000 00	5,000 00
Fayette, Ross and Greene County Bonds, Ohio,	12,500 00	12,560 00
Columbus City Hall Bonds	6,000 00	6,000 00
Accrued interest on C. & I. C., City and County Bonds		578 76
Loans on bond and mortgage, being first lien on unincumbered.		
Real estate worth double the amount loaned		334,055 23
Accrued interest on above loans		18,981 57
Bills receivable. (Promissory notes and accrued interest)		8,151 62
All other securities		16,628 42
Total Assets		$638,447 34.

LIABILITIES.

Amount due or not due to banks or other creditors	
Losses adjusted and due	
Losses adjusted and not due	
Losses unadjusted	17,165 00
Losses in suspense waiting for further proof (Pol. 21,134.)	765 00
All other claims against the company	
Total liabilities	$17,930 00

The greatest amount insured in any one risk	$10,000 00
The greatest amount allowed by the rules of said Company to be insured in any one city, town or village. No rule.	
The greatest amount allowed to be insured in any one block	$10,000 00

STATE OF OHIO,
COUNTY OF FRANKLIN,

C. P. L. Butler, President, and W. C. M. Baker, Secretary of the Home Insurance Company, of Columbus, Ohio, being duly sworn, depose and say that the foregoing is a full, true and correct statement of the affairs of the said Company; that the said Insurance Company is the *bona fide* owner of at least one hundred thousand dollars of actual cash capital, in State and Uunited State stocks and bonds, or in bonds

and mortgages of real estate, unincumbered and worth double the amouut for which the same is mortgaged; and that they are the above described officers of said Insurance Company.

C. P. C. BUTLER, President.
W. C. M. BAKER, Secretary.

Subscribed and sworn to before me this eighteenth day of February, 1871.

JOHN N. ORF,
Notary Public.

KNOW ALL MEN BY THESE PRESENTS, That the Home Insurance Company of Columbus, Ohio, do hereby authorize any and all agents that said company has, or may hereafter have or appoint in the State of West Virginia, for and on behalf of said company, to accept and acknowledge service of all process, whether mense or final, in any action or proceeding against said company in any of the Courts of said State of West Virginia; and it is hereby admitted and agreed that such service of the process aforesaid shall be taken and held to be valid and sufficient in that behalf, the same as if served upon said company according to the laws and practice of said State, or of any other State; and all claims or right of error by reason of the manner of such service is hereby expressly waived and relinquished.

Witness our hand and the seal of said company this eighteenth day of February, 1871.

SEAL.

C. P. C. BUTLER,
President.

TABLE N.—4.

Statement of the Assets of the Andes Insurance Company of Cincinnati, State of Ohio, on the thirty-first day of December, 1870, *made to the Auditor of West Virginia pursuant to statute.*

NAME AND LOCATION.

1. The name of the Company is the Andes Insurance Company of Cincinnati, State of Ohio.

CAPITAL.

2. The amount of its Capital Stock is	$1,000,000 00
3. The amount of its Capital Stock paid up is	1,000,000 00

ASSETS.

4. First—Cash on hand and in the hands of Agents and others	$238,488 80
Second—Real Estate unincumbered	None
Third—Bonds owned by the Company and how secured with the rate of interest thereon	293,940 18
Fourth—Debts of the Company secured by mortgage on Real Estate, worth double the amount loaned	614,081 53
Fifth—Debts otherwise secured	41,041 12
Sixth—Debts for premiums	5,285 84
Seventh—All other securities	7,588 18

LIABILITIES.

5. The amount of liabilities due or not due to Bank or other creditors by the company	None
6. Losses adjusted and due	None
7. Losses adjusted and not due	None
8. Losses unadjusted	22,725 86
9. Losses in suspense waiting for further proof	None
10. All other claims against the Company	150 00
11. The greatest amount insured in any one risk	50,000

STATE OF OHIO, }
County of Hamilton, } ss:

Whereas, J. B. Bennett, President, and J. H. Beattie, Secretary of the Andes Insurance Company, to me personally known being severally sworn, depose and say, that the foregoing statement is a full, true and correct statement of the affairs of said Company; that the said company is the *bona fide* owner of, at least, $1,000,000 of cash capital invested in stocks and bonds of at least par value, or in mortgages on unincumbered real estate, worth at least double the amount for which the same is mortgaged; that no part of the foregoing described investments are made for the benefit of any individual exercising authority

in the management of said company, and that they are the above described officers of said company.

J. B. BENNETT, *President.*
J. H. BRATTIE, *Secretary.*

Sworn to and subscribed before me this 18th day of January, 1871. In testimony whereof I have hereunto subscribed my name and affixed my official seal.

SEAL.

SAMUEL S. CARPENTER,
Commissioner for West Virginia in Ohio,
at Cincinnati, in said County.

APPENDIX A.

A LIST

OF

WARRANTS ISSUED

BY THE

AUDITOR OF STATE,

DURING THE

YEAR ENDING SEPTEMBER 30, 1871.

APPENDIX A.

A list of all Warrants issued by the Auditor during the year ending September 30th, 1871; under the appropriate heads:

GENERAL SCHOOL FUND.

No.	Date.	In Whose Favor.	Assignee of	Amount.
10	October 3	R. A. McCutcheon		$81 00
15	3	C. D. Reynolds	S H Piersol	100 00
78	12	William Woodyard	F. G Timmel.	16 50
114	18	John Claypool	I B. Kelly	795 88
116	19	John Claypool	John F Smith	774 00
117	19	C D. Reynolds	Patrick Faherty	794 43
119	20	Wm. C Barclay.		1,253 84
120	20	John D Burt		739 90
121	20	Charles Simpson		815 86
122	20	P. A. Lorentz		1,148 82
123	20	Geo. W. Dean		1,090 60
124	20	James Sanford.		569 32
125	20	John Butt		825 00
126	20	James Wheelan		1,072 50
127	20	B. F. Harrison	James D Fayman, &c.	1,876 95
128	20	James W George		1,095 61
132	20	George Downey		1,079 60
133	20	Charles Otte		1,863 85
134	20	J. T. Montgomery.		801 70
143	22	B. J. Baker		915 19
170	24	R A. Coleman		1,790 67
172	25	John Claypool	John May	758 05
173	25	Board of Education	Wm. E. Kelley.	1,471 00
174	25	John O. Iddleman		500 52
188	28	George Jeffries	Joseph Miller	864 27
189	28	B. Mollohan		375 94
190	29	P. B. Dobbins	Jasper Workman	385 57
191	29	J. E. Ray		1,302 23
192	31	E. Prince	Henry Prince	938 52
198	31	Jasper T. Simms		122 22
201	Nov. 1	Adams Express Co.	R C C. Johnson	2,227 60
204	1	Poindexter Towey.		496 15
213	3	C. D. Reynolds	B F Shaver, &c	2,058 82
220	3	Harvey Semples	B F. Stephenson	65 00
234	3	Cumberland Harlen		531 07
236	4	John Claypool	R. Swinburn, &c	1,164 46
237	4	C. D. Reynolds	O. Stephens	4,261 60
238	4	J. S Meyers		798 60
241	5	John W. Elswick		1,498 65
242	5	C D. Reynolds	Jesse Dancer	2,073 38
257	7	Wm. L. Parkers		641 65
259	7	Alex. Anderson		630 70
260	7	Jacob Sanger		1,209 56
261	7	George Vaughn		1,077 09
271	8	C. D Reynolds	W. W Noyes	763 87
273	9	C D. Reynolds	John M. Harr	2,269 80
280	Nov. 9	George Jeffries	Joseph M. Craig	1,473 90
282	9	H. Chester Parsons	A L Blake.	856 90
289	11	Geo Adams	James W Tabler &c.	4,145 44
307	15	Lee Haymond		563 05
308	15	Geo. Adams		909 08
320	15	Adams Express Company	Gamble S Davis	572 51
321	15	C. D Reynolds	Joriah Youst	906 47
323	16	George Adams	W. S. Meyers.	798 60
324	16	Naylor Foreman.		921 01
325	16	Morgan Garrett		4,199 13

GENERAL SCHOOL FUND—*Continued.*

No.	Date.		In Whose Favor.	Assignee of	Amount.
326	Nov.	16	Wm. Kendrick		852 63
327		16	John J. Long		813 34
328		16	Henry Head		419 04
331		16	Edwin Frey	John K. Swann & Co	3,087 46
332		16	John Claypool	Ralph Black & C	1,495 04
335		17	Wm. L. Mahan	H. H. Hopkins	439 41
338		17	A. Osborne		551 81
340		17	P. B. Dobbins	A. Fought	195 03
345		17	John Claypool	L. Ogden	771 00
347		18	L. Haymond	H. J. Thompson	718 77
348		18	E. L. Stealey		891 91
352		18	C. D. Reynolds		1,196 00
353		18	C. D. Reynolds	Jesse Mardough	790 00
354		18	J S. Thompson		99 00
355		19	C. D. Reynolds	J. M. Jolliffe	1,025 77
356		19	C D. Reynolds	Jas. E. Radabaugh	369 57
358		19	J. W. Cracraft		34 14
367		19	A. D. Williams	J. C. Lininger	549 91
368		19	John Frew		351 60
370		21	N. Fitzhugh	C. M Rice	1,386 60
376		21	Allison Robinson		807 52
377		21	John A. Davis		666 39
378		21	E. F. Grant		107 67
379		21	C. S. Shuttleworth		528 16
380		21	Stewart L. Chapman		634 59
381		21	George Jeffries	Joshua Hess	785 70
382		22	F. Heermans	James E. Murdock	781 27
385		22	John H. Wood	D. J. Lewis	647 47
390		23	Wm. Ray		851 17
395		25	George Adams	S. M. Heironimous	445 23
396		25	W. F. Morrison		641 64
397		25	C. F. Gerwig		868 62
398		25	Marcellus Frame		832 25
399		25	A. H. Bright		1,195 89
400		25	P. B. Dobbins	Jacob Robinson	810 43
401		25	Wm. G. Martin		710 04
410		25	C. D. Reynolds	A. Rexroad	1,497 20
412		25	Levi Wilcox		971 94
414		35	John Slaughter		969 02
416		25	C. D Reynolds	T. J. Campbell	5,000 00
417		25	C D. Reynolds	T. J. Campbell	4,757 23
423		26	Gibbens, Atkinson & Co		11 50
424		28	George Boster		869 15
426		28	John Claypool	Joel Sayer	1,613 59
427		28	Luther Haymond	Wilson Patton	682 40
428		29	C. D. Reynolds	T. S. Godbey	532 53
429		29	Jerome Benedom		615 65
430		29	John Baker		873 00
431		30	Wm. B. Taylor		554 35
432		29	A. Jenkins		12 00
436		30	C. D. Reynolds	Joseph Ritzell	551 44
437		30	C. D. Reynolds	J F M. Bolton	331 34
439		30	John C. Claypool	David M. Smith	1,330 78
441		30	A. W. Peirce		614 26
442		30	Z. Trueblood		100 00
443		30	Jacob Whanger		398 85
444		30	Thomas J. Watson		581 58
445		30	S. Jacob	Milton Wells	66 00
466	Dec.	1	M. C Artherton		263 27
469		1	E. S. Parsons		483 26
470		1	Thos. Bright		1,059 24
471		1	J. H. Spragg		341 81
474		2	John Claypool	Joseph Smith	422 68
475		2	C. D. Reynolds	Wm. Clark	481 01
479		3	Geo. W. Nighbert	John V. Buskirk	637 29
489		3	C. D. Reynolds	J. Doonan	806 07
493		5	Charles B. Webb		93 00
494		5	William Kearns		1,082 56
496		5	Andrew McWilliam		493 49
500		5	C. D. Reynolds	Benj. Robinson	1,177 76
508		6	John H. Davis		477 24
510		6	P. B. Dobbins	T. C. Carother, &c	2,292 68
511		6	Wm. Osborn		494 70
512		6	S. B. Daniels		935 77
515		7	Isaac A. Wade		3,392 30
521		7	Geo. B. Priestly		350 43
522		7	Wm. T. Sarver	David Bailey, &c	779 20

GENERAL SCHOOL FUND—*Continued.*

No.	Date.		In Whose Favor.	Assignee of.	Amount.
523	Dec.	7	J. W. Johnson		672 99
524		7	Isaac Nelson		590 17
525		7	Montgomery Hager	M J Jeffries	526 71
527		8	Wm. A Dempsey		963 21
529		8	Geo Jeffries	Geo Bostler	25 00
533		8	James Cox		706 06
534		8	Samuel S. Stone		328 63
535		8	Francis Heermans	George Moush	927 03
536		8	James S Hardman		938 47
537		8	Daniel McMillan		585 25
540		9	Allen H. McClure		362 05
541		9	James Kuykendall, Jr		1,541 22
544		10	John Claypool	R F Fleming, &c	1,061 67
549		10	James W Johnson		850 05
552		12	C D Reynolds	James H. Powell	324 66
553		12	Allen J. Moses		723 50
554		12	William H. Miller		487 66
555		13	William L. Hindman		200 00
559		13	C. D. Reynolds	J. B. Roberts	506 61
561		13	Andrew Spindle		958 85
562		13	William Sharp		1,346 82
567		14	Jackson Warner		848 26
568		14	Elijah Goodwin		545 62
569		14	A. W. C. Lemmon		874 45
570		14	Sampson Huffman		656 26
571		14	James K P Coon		638 74
572		14	Anson Young		710 04
573		14	George Adams	John Allen	1,511 74
574		14	William Lunsford		52 00
579		15	E. R Harris		1,197 46
589		15	John Claypool	C. W. Coute	583 45
592		15	James G Kincaid		705 58
594		15	C. D. Reynolds	P T. L. Queen	100 00
595		16	C. D. Reynolds	William Miller	624 26
598		16	F. Heermans	Wm Frey	96 20
599		16	Anthony Lovelle		897 55
600		16	Abraham Hudkins		499 06
601		16	James Grose		436 49
602		16	James J Bryant		394 30
603		16	Washington M Grose		359 38
604		16	Joel Cox		558 72
605		16	John G Malcolm		366 65
606		16	Felix L Odell		496 15
610		17	Samuel M. Tallman		564 54
612		17	Abraham Shriver		444 91
613		17	F. Heermans	Harvey Hardesty	1,110 69
614		17	John G. Underwood		741 45
620		19	James Bailey		512 16
627		20	C. D Reynolds	John R Young	1,257 12
628		20	P. B. Dobbins	James H. Trout	177 51
630		20	A D. Williams	Salary of Superintendent, &c	422 50
632		21	C D. Reynolds	William Donaldson	889 00
633		21	C D. Reynolds	B. F. Mitchell	1,121 89
646		22	N. C Brackett		50 00
657		24	Samuel D. Smith		918 10
658		24	Madison F. Randolph		734 77
664		27	Harvey Samples		1,332 78
667		27	P. B Dobbins	Louis Allen	757 80
685		29	P B. Dobbins	Milton Newman	711 54
694		30	George Adams	Joseph Morris	846 54
	1871.				
727	Jan.	5	James Shaw		100 00
729		5	John Claypool	Oliver Singleton	315 43
731		5	J. T. Smith	Jno. J. Meador	359 00
733		5	George Adams	Joseph Burrows	200 00
735		5	John Algabright		1,259 20
744		9	G. Ritter & Co		2 15
745		9	John Claypool	E. Cornell, &c	454 08
754		9	Jacob Morgan		598 85
755		10	George Jeffries	J M. Killey, &c	1,069 64
761		11	F. M. Reynolds		922 41
762		11	William Varley		459 78
763		11	Thomas W. Manning		480 15
764		11	George Adams, Cashier	A O. Baker	884 52
765		11	Elijah B. Young		760 96
768		11	P. B. Dobbins	Mathias Adkins	287 95

GENERAL SCHOOL FUND—*Continued.*

No.	Date.		In Whose Favor.	Assignee of	Amount.
791	Jan.	12	Smith Trent		430 68
792		12	Philip Lambert		213 88
793		12	James P. Mitchell		385 57
798		12	N. G. Barlow	William C. Grimes	411 77
801		13	C D Reynolds	F. M. Triplett	310 66
816		17	P B. Dobbins	Simeon S. Bennett, &c	2,764 50
820		17	N. B Guthrie		424 79
828		18	John Claypool	Rufus Workman	129 00
829		18	George Jeffries	Samuel Cooper	456 42
830		18	Charles B. Webb		107 00
832		18	James V. Bartlett	N. P. Lee	696 94
835		18	George Lynch	C. L. Flesher	331 74
838		19	C. D. Reynolds	P. W. Moore	992 31
845		19	Levi Shuman	Jack Morgan	1,564 90
846		19	P. B. Dobbins	A. J. McMillan	109 00
856		20	Edwin Frey	O. P. Wingman	150 00
857		20	A. M. Doyle	J. C. Linninger	100 00
865		21	John Boggs	J. P. Boggs	2,827 06
866		21	C. D. Reynolds	Amos Umstead	510 70
873		21	E. Frey	L. D. Morgan	289 68
876		23	C. D. Reynolds	W. J. Hill	664 49
884		24	P. B Dobbins	H J. Michael	409 55
885		24	C D. Reynolds	James Gallaher, &c	1,301 33
886		24	P. B. Dobbins	O. L. Liller	327 37
895		24	Presley Martin		1,196 30
916		27	F. S. Clark		2 50
922		27	P. B Dobbins	Wallace Robinson	75 00
928		27	Wm. T. Sarver	John N. Cook, &c	1,035 00
929		27	A. Norman	J. W. Conrad	1,027 22
930		27	John Claypool	John H. Johnson	1,530 66
953		30	P. B. Dobbins	John Hunter, &c	1,081 39
954		30	P. B. Dobbins	C. L. Rodges	448 05
967		30	B F. Harrison	George W. Chase	1,674 71
969		31	George Adams	James W. Williamson	285 52
971		31	C. D. Reynolds	Henry Heck	1,187 27
973		31	J. M. Bennett		11 11
977		31	John Claypool	John W. Lamon	1,053 75
982	Feb.	1	John Claypool	Thomas Foster	276 60
989		1	C. J. Stulling		47 50
1003		2	S. S. Moore		38 54
1026		3	John Claypool	Asa Kline	395 29
1029		3	N. C. Brackett		100 00
1030		3	J. L. Gould		100 00
1042		6	C. D. Reynolds	O. P. Worgman	200 00
1047		6	P. B. Dobbins	William Waugh, &c	561 67
1053		7	L. Haywood	S. B. Hart	100 00
1061		7	Lowe and Sinsel	David Newlon	339 02
1063		7	C. Sehon	Sheriff Mason County	3,967 16
1065		8	C. Sehon	Sheriff Mason County	5,000 00
1066		8	C. D Reynolds	Thomas Foster, &c	1,342 32
1092		10	S. Jacob	Milton Wells	102 00
1097		10	A. D. Williams		59 25
1103		11	John J. McIntosh	Samuel Wellman	657 66
1104		11	John Claypool	M. T. Brannon, &c	1,555 27
1110		11	Henry Ellis		285 19
1115		11	A W. Woodford		990 00
1116		11	G. G. Baker		50 00
1123		13	E. Prince	Sinas Williams, &c	934 11
1128		14	J. M. Jackson	Curtis Ballard, &c	872 99
1130		14	C. D. Reynolds	William Grey	200 00
1134		14	J. S. Thompson		99 00
1135		14	H F. Gibson		15 00
1142		15	John Claypool	James H. Cain	473 08
1141		15	William Strickling		200 00
1156		16	George Jeffries	P W. Morgan	1,209 10
1164		17	C. D. Reynolds	B. D. Corbett	225 70
1168		17	Dan. C. Louchery		158 69
1185		20	Joseph Parsons		50 00
1186		20	Z. Trueblood		100 00
1206		21	John Claypool	Henry Miller	878 82
1213		21	C. D. Reynolds	J. M. McKinney	200 00
1216		21	Thos. Fortney		200 00
1217		21	F. Heermans	B A. Conner	823 54
1226		22	George Adams	Joshua Blake	452 50
1255		23	S. L. Gibson	Reuben McKeever	612 55
1263		24	C. S. Stone		145 50

GENERAL SCHOOL FUND—*Continued.*

No.	Date.		In Whose Favor.	Assignee of	Amount.
1268	Feb.	24	N. T. Timberlake		87 00
1281		24	P. B. Dobbins	L. C. Rogers	90 00
1291		25	J. W. Cracraft		28 00
1304		25	C. D. Reynolds	W. N. Jones	35 00
1356		25	A. D. Williams		292 07
1369	March	1	A. D. Williams	B. F. Ballard	125 00
1376		1	W. S. Laidley	Geo. C. Dickenson	15 00
1377		1	Ulysses Hinchman		54 55
1379		1	Orlando Stephenson		25 00
1381		1	S S. Moore		5 45
1388		1	P. B. Dobbinsn	G. W. Arbogast	459 78
1413		2	A. D. Williams		25 00
1414		2	John Claypool	A. J Morgan	683 64
1422		3	Jas. F Gillespie		87 00
1432		3	James Shaw		100 00
1454		3	J. W. Cracraft		10 00
1455		3	S. S. Moore		1 00
1459		4	John Frew		7 50
1461		4	P. F. Duffy	James Dyer, et al	759 37
1464		6	J. Claypool	Wm. H. Potter	71 00
1470		9	J. Claypool	S. T. Warner	471 62
1471		9	J. Claypool	H. C. Cox	200 00
1472		10	George Adams	J. L. Vincent	81 00
1488		16	William McMann	Sheriff Monroe County	526 00
1504		23	Auditor	James M Robinson	967 06
1522		30	James A. Holly	James Alford	105 00
1548	April	6	H. S. Walker		53 00
1552		7	J. W. Cracraft, P M		51 40
1561		8	C. S. Lewis, Gen. Supt., &c		100 00
1583		13	J. Claypool	J. H. Robinson, County Supt. &c	62 50
1589		14	Wm. McMann, Sheriff, &c.		311 87
1613		18	Chas B Webb, Co. Supt., &c		33 00
1620		19	E L. Bill	J W Morrison, Sheriff, &c	111 00
1625		20	Jno. T. Smith	David Litz, Sheriff, &c.	586 10
1649		25	J. Claypool, Cashier	S H Peirsol, Co. Supt., &c	100 00
1652		26	Geo. Jeffries	Adams Express Company	24 25
1631		21	W. H. French	Jno J Meadow, Co. Supt., &c	39 00
1667	May	1	E. L. Bill	H. M. Ice	699 85
1693		4	H. S. Walker		15 50
1710		6	E. L. Bill	Lewis Allen, Sheriff, &c	329 23
1716		10	Hugh Evans, Sheriff, &c		923 92
1721		11	John McMann, Co. Supt , &c.		200 00
1722		11	H. S. Walker		493 08
1754		19	H. S. Brace		2 25
1776		25	R. A. McCutcheon		48 00
1795		31	J. Claypool, Cashier	P. T L Queen, Co Sup't, et al	84 00
1796½		31	L. Haymond	S B Hart	94 00
1808	June	2	H. G. Maslin	G T. Williams, Co Supt, &c.	200 00
1815		3	H. S. Brace		1 30
1826		7	John Claypool, Cashier	Hon. C. S. Lewis	375 00
1836		7	Wm. McMann, Sheriff, &c.		332 55
1859		13	E. L. Bill	M. N. Rady	175 00
1907		23	C. D. Reynolds	C. T B Moore	194 00
1912		26	George Jeffries	D. W. Knight	85 50
1918		28	Hon. C. S Lewis		150 00
1926		30	H. S. Walker		453 50
1932	July	1	C. D. Reynolds	T P Adams, Co Sup't, &c	69 00
1940		3	E. L. Bill	T C Carothers, Co. Sup't, &c	100 00
1944		5	Col. J. C. Lininger, Co. Supt., &c.		100 00
1950		5	R. A. McCutchin		102 00
1968		7	J. D. Moore	Wm. Y. Callahan Co. Supt , &c	150 00
1970		8	E. L. Bill	J. H. Trout, Sheriff, &c	37 19
1987		12	C. B. Webb, Co. Supt., &c		66 00
2006		13	John Fulks		40 00
2008		15	J. B. Peyton		8 55
2014		17	H. S. Walker		990 25
2030		22	E. L Bill	S L. Gibson, Sheriff, &c	432 13
2071	August	3	George Jeffries, Cashier	John Bennett, Co. Supt., &c	50 00
2073		3	E L. Bill	A. J. McMillan	60 00
2085		7	Gen. J. E. Boyers, Co. Supt, &c.		77 00
2101		14	John F Smith, Sheriff, Treas &c		2,449 60
2111		15	L. B. Chambers	R. M. Cook, Co. Supt , &c	84 01
2113		16	J W. Pitzer, Sheriff, &c		89 90
2123		21	Hon. C. S. Lewis		150 00
2144		26	J. B. Peyton		5 25
169	Sept.	4	C. D. Reynolds	P. H. Robinson, Co. Sput., Salary	54 05

GENERAL SCHOOL FUND.—*Continued.*

No.	Date.	In Whose Favor.	Assignee of	Amount.
2172	Sept. 4	Merchants' Bank, Charleston	C. S. Lewis, General Supt., Salary	375 00
2176	5	C. D. Reynolds	J. M. McKinny, Co. Supt, Salary	112 50
2187	5	Baines & Ewing		25 97
2192	6	Levi, Garcelon & Hale		13 60
2212	12	Wm. L. Hindman, Co. Supt., Salary		100 00
2217	18	E. F. Vosler, Co. Supt., Salary		99 75
2224	18	H. S. Walker		914 00
2225	20	H. F. Gibson Co. Sup't salary		45 00
2230	22	G. W. Atkinson P. M.		63 08
2241	27	C. T. B. Moore Co. Sup't salary		100 00
2249	30	A. B. Modisett adm'r	A. G. Zeigler, late Gen'l Sup't, dec'd	196 13
			Total amount disbursed	$ 247,530 94

IRREDUCIBLE SCHOOL FUND.

No.	Date.	In Whose Favor.	As ignee of	Amount.
	1871.			
880	Jan. 23	A. B. Clark		$6 50
961	30	F. Boggess		24,940 48
961	30	F. Boggess		7,322 72
1409	March 2	National Bank, W. Va., Wheeling		500 67
1443	3	L. W. Boyer		5 15
1444	3	C. D. Hubbard		30 00
1573	April 11	E. L. Bill	W. H. Mattingly	12 00
2215	Sept. 10	E. A. Bennett		880 00
			Total amount disbursed	$33,697 48

SALARY OF THE GOVERNOR.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
705	Dec. 31	William E. Stevenson		$500 00
	1871.			
1353	Feb. 28	same		333 33
1435	March 3	same		16 66
1915	June 26	John J. Jacob		500 00
2209	Sept. 12	same		500 00
2242	28	same		150 01
			Total amount disbursed	$2,000 00

SALARY OF THE AUDITOR.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
502	Dec. 6	Thomas Boggess		$250 00
717	January 2	same		125 00
1440	March 3	same		262 33
	1871.			
1871	June 15	E. A. Bennett		375 00
2197	Sept. 7	same		487 67
			Total amount disbursed	$1,500 00

SALARY OF THE TREASURER.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
93	October 17	J. A Macauley		$60 00
710	Dec. 21	same		290 00
	1871.			
1120	Feb. 13	same		75 00
1365	28	same		158 32
1442	March 3	same		11 65
1817	June 5	John S. Burdett		350 00
2105	August 15	same		350 00
			Total amount disbursed	$1,294 97

SALARY OF THE SECRETARY OF THE STATE

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870			
464	Dec. 1	James M. Pipes		$216 66
706	31	same		108 34
	1871.			
994	Feb. 1	same		108 33
1438	March 3	same		119 16
1519	27	John M. Phelps		108 33
1600	April 15	same		54 17
1820	June 5	same		108 34
1937	July 3	same		325 00
2175	Sept. 4	1st National Bank, Charleston	John M. Phelps	150 00
			Total amount d sbursed	$1,298 33

SALARY OF THE SECOND CLERK IN THE AUDITOR'S OFFICE

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870.			
196	Oct. 31	Edwin Frey		$83 33
433	Nov. 30	same		83 33
701	Dec. 31	same		83 34
	1871.			
955	Jan. 30	same		83 33
1360	Feb. 28	same		83 33
1437	March 3	same		8 33
1638	April 22	W A Cracraft		50 00
1745	May 18	same		50 00
1790	May 30	same		100 00
1898	June 22	same		50 00
1994	July 12	same		100 00
2053	July 31	same		50 00
2118	August 19	same		50 00
2159	August 31	same		43 12
2216	Sept 18	same		40 00
2244	Sept. 29	same		41 89
			Total amount disbursed	$1,000 00

SALARY OF THE THIRD CLERK IN THE AUDITOR'S OFFICE.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870.			
83	Oct. 14	J D Stanton		$100 00
435	Nov. 29	same		33 33
580	Dec. 15	same		33 34
662	Dec. 26	same		33 33
	1871.			
854	Jan. 20	same		44 45
1357	Feb. 28	same		61 11
1415	March 2	same		119 44
1564	April 8	George L Bennett		25 00
1653	April 26	same		70 00
1717	May 10	same		25 00
1758	May 20	same		30 00
1179	May 27	same		10 00
1814	June 3	same		50 00
1878	June 19	same		35 00
1928	July 1	same		88 33
2020	July 19	same		40 00
2054	July 31	same		43 33
2112	August 16	same		40 00
2160	August 31	same		43 34
2251	Sept. 30	same		55 00
2211	Sept. 14	same		20 00
			Total amount disbursed	$1,000 00

SALARY OF THE ADJUTANNT GENERAL.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
418	Nov. 26	T. M. Harris		$250 00
	1871.			
855	Jan. 20	Same		125 00
897	24	James M. Ewing, Jr.		125 00
1345	Feb. 28	George Jeffries	James M. Ewing, Jr	137 48
			Total amount disbursed	$637 48

SALARY OF THE FIRST CLERK IN THE AUDITOR'S OFFICE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
194	Oct 31	P. B. Dobbins		100 00
451	Nov 30	same		100 00
702	Dec 31	same		100 00
	1871			
979	Jan 31	same		100 00
1837	Feb' 28	same		100 00
1521	March 28	E. L. Bill		50 00
1439	3	P. B. Dobbins		10 00
1532	April 1	E. L. Bill		50 00
1621	19	same		50 00
1677	May 2	same		50 00
1739	16	same		50 00
1775	24	same		25 00
1791	30	same		25 00
1877	June 19	same		50 00
1908	24	same		30 00
1909	24	same		20 00
2022	July 20	same		20 00
2061	August 1	same		80 00
2115	17	same		50 00
2158	31	same		50 00
2214	Sept 16	same		40 00
2250	30	same		50 00
			Total amount disbursed	$1,200 00

SALARY OF CLERK IN OFFICE OF SECRETARY OF STATE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
211	Nov. 2	John Claypool	B B Dovener	83 33
453	30	George Jeffries	B B Dovener	83 33
713	Dec. 31	George Jeffries	B B Dovener	83 33
	1871.			
789	Jan. 12	B B Dovener		25 00
868	21	B B Dovener		38 94
1031	Feb 3	J D Stanton		25 00
1162	16	same		16 67
1342	28	same		41 67
1343	28	same		8 32
1347	28	George Jeffries, Cash	James D Stanton	25 24
1483	March 16	Oliver Phelps		50 00
1539	April 5	same		50 00
1694	May 4	same		100 00
1812	June 13	same		50 00
1866	15	same		30 00
1939	July 3	same		220 00
2182	Sept 5	same		72 22
			Total amount disbursed	$1,003 05

SALARY OF SUPERINTENDENT OF WEIGHTS AND MEASURES:

No	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
212	Nov 2	John Claypool	B B Dovener	$25 00
452	30	George Jeffries	same	25 00
712	Dec 31	George Jeffries	same	25 00
	1871			
788	Jan 12	B B Dovener		10 00
867	21	B B Dovener		9 16
1346	Feb 28	George Jeffries	James D Stanton	25 00
1813	June 3	Oliver Phelps		50 00
2077	August 3	same		50 00
2181	Sept 5	same		14 44
			Total amount disbursed	$233 60

SALARY OF CLERK IN TREASURER'S OFFICE.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870.			
207	Nov 1	H D McConnell		
451	½ 30	H D McConnell		66 66
492	Dec 3	H D McConnell		66 67
703	31	Edwin Frey		8 88
	1871;			57 79
978	Jan. 31	J A Gibbons		66 66
1364	Feb. 28	J A Gibbons		100 00
1362	28	Edwin Frey		16 16
1441	March 3	J A Gibbons		8 33
1492	1	same		108 85
1691	May 4	same		75 00
1764	22	W T Burdett		40 00
1824	June 5	same		40 00
1862	14	same		40 00
1938	July 3	same		40 00
1999	14	same		40 00
2034	24	same		40 00
2128	August 21	same		20 00
2154	30	same		40 00
2206	Sept. 12	same		125 00
			Total amount disbursed	$1,000 00

SALARY OF CLERK IN ADJUTANT GENERAL'S OFFICE:

No.	Date.	In Whose Favor:	Assignee of.	Amount.
	1871.			
1354	Feb. 28	Edwin Frey		166 66
				$166 66

SALARY OF JANITOR AND GUARD—EXECUTIVE DEPARTMENT.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870.			
136	Oct. 21	Alpheus Jenkins		$40 00
219	Nov. 3	same		43 33
463	Dec. 1	same		83 33
	1871.			
871	Jan. 21	same		40 00
935	Jan. 27	same		112 77
1049	Feb. 6	A G Davis, Janitor		13 85
1333	Feb. 28	same		83 33
1582	April 12	same		83 34
1640	April 22	same		50 00
1660	April 28	same		33 34
1738	May 16	same		146 66
1881	June 19	same		65 00
1941	July 3	same		107 81
2080	August 4	same		83 34
			Total amount disbursed	$986 10

SALARY OF STATE LIBRARIAN.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870			
465	Dec. 1	S A Heaton		$100 00
	1871.			
804	Jan. 14	same		50 00
976	Jan. 31	same		50 00
1431	March 3	same		55 00
1529	March 31	A C Barrett		50 00
1665	April 29	same		50 00
1799	May 31	same		50 00
1933	July 1	John Bolling	A C Barrett	50 00
2065	August 1	A C Barrett		50 00
2164	Sept. 1	same		50 00
			Total amount disbursed	$5550 00

SALARY OF CLERK SUPREME COURT OF APPEALS.

No.	Date.	In Whose Favor.	Assignee of.	
	1870			
27	Oct. 6	Sylvanus W Hall		$250 00
	1871			
1038	Feb. 4	same		250 00
1629	April 20	same		250 00
2064	August 1	same		250 00
			Total amount disbursed	$1,000 00

SALARY OF REPORTER OF SUPREME COURT.

No	Date.	In Whose favor.	Assignee of	Amount.
	1871			
919	Jan 27	J M Hagans		$250 00
1507	March 25	same		250 00
1943	July 3	same		250 00
2238	Sept 27	same		250 00
			Total amount disbursed	$1,000 00

SALARY OF SECRETARY BOARD OF REGENTS STATE NORMAL SCHOOL.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
591	Dec 15	J T McClure		$125 00

IMMIGRATION PURPOSES.

No	Date.	In Whose Favor	Assignee of	Amount.
	1871.			
2234	Sept 25	H S Walker		$22 00
2235	25	J H Dis Debar		37 00
			Total amount disbursed	$59 00

SALARY OF THE ATTORNEY GENERAL

No·	Date	In Whose Favor.	Assignee of	Amount.
	1870.			
201	Nov 1	A B Caldwell		$250 00
690	Dec 29	same		250 00
	1871.			
1494	March 20	same		174 00
1807	June 2	Joseph Sprigg.		250 00
			Total amount disbursed	$924 88

SALARIES OF JUDGES OF CIRCUIT AND SUPREME COURTS.

No.	Date.	In Whose Favor	Assignee of	Amount.
	1870			
6	Oct. 1	R. L. Berkshire		$500 00
7	1	J. T. Hoke		502 00
8	1	J. M. McWhorter		339 00
11	3	James H. Brown		500 00
12	3	Edwin Maxwell		500 00
18	4	T. W. Harrison		489 20
20	4	Merchants' Bank	C W. Smith	325 40
26	6	John A Dille		471 40
39	7	C. J. Stewart		450 00
70	11	C. D. Reynolds	Robert Irvine	469 30
80	14	P. B. Dobbins	J. M McWhorter	160 00

SALARIES OF JUDGES OF CIRCUIT AND SUPREME COURTS—*Continued.*

No.	Date.		In Whose Favor.	Assignee of	Amount.
82		14	R. S. Brown		508 40
95		17	John Claypool	T. Melvin	914 00
154		22	Merchants' Bank	J. W. Hoge	471 40
286	Nov.	8	B. F. Harrison	Annie E. Chapline admr'x	366 55
659	Dec.	24	C. D. Reynolds	R. S. Brown	467 40
661		26	P. B. Dobbins	H. L. Gillaspie	477 00
663		26	James H. Brown		500 00
693		30	Edwin Maxwell		500 00
695		30	P. B. Dobbins	J. M. McWhorter	315 00
696		30	R. L. Berkshire		500 00
	1871:				
723	Jan.	2	George Jeffries	C. W, Smith	500 00
726		5	T. W. Harrison		475 20
728		5	J. T. Hoke		500 10
776		11	John Claypool	George Loomis	940 20
777		11	George Jeffries	J. W. Hoge	465 00
800		13	C. D. Reynolds	Robert Irvine	453 00
812		16	C. J. Stuart		450 00
944		28	Edwin Maxwell		41 40
970		31	John A. Dille		474 40
1032	Feb.	3	E. B. Hall		609 40
1052		9	J. M. McWhorter		150 00
1124		13	E. Prince	H. L. Gillaspie	450 00
1284		24	R. L. Berkshire		58 20
1385	March	1	P. B. Dobbins	J. M. McWhorter	150 00
1508		25	T. W. Harrison		455 00
1524		31	J. T. Hoke		450 00
1525		31	John A. Dille		450 00
1526		31	R. L. Berkeshire		500 00
1527		31	E. Maxwell		500 00
1534	April	4	George Jeffries, Cashier	J. W. Hoge	461 40
1535		4	J. M. McWhorter		154 00
1536		4	John Claypool	Robert S. Brown	458 40
1537			same	Robert Irvine	456 00
1556		7	George Jeffries	C. W. Smith	454 00
1558		8	John Claypool	George Loomis	472 20
1559		8	same	C. P. T. Moore	512 00
1560		8	same	T. Melvin	487 60
1565		10	C. H. Stuart		494 00
1674	May	1	E. L. Bill	J. M. McWhorter	150 00
1690		3	George Jeffries	H. L. Gillaspie	477 00
1925	June	30	George Jeffries	J. W. Hoge	461 40
1830	July	1	John A. Dille		478 00
1931		1	E. Maxwell		500 00
1942		3	T. W. Harrison		470 20
1946		5	C. D. Reynolds	C. P. T. Moore	500 00
1948		5	Merchants' Bank, Charleston	C. W. Smith	484 00
1951		5	same	Henry L. Gillaspie	477 00
1952		5	J. T. Hoke		487 80
1953		5	J. M. McWhorter		348 00
1958		5	John Claypool	T. Melvin	468 20
1962		6	same	George Loomis	450 00
1971		8	same	Robert Irvin	487 00
1972		8	C. J. Stuart		450 00
1988		12	C. D. Reynolds	R. S. Brown	484 00
2007		15	R. L. Berkshire		500 00
2066	August	1	E. B. Hall		973 20
2239	Sept	27	Hon. Edwin Maxwell		530 00
2248		30	Merchants' Bank, Charleston	C. W. Smith	474 00
				Total Amount Disbursed	$31,397 35

J. H. RIDER'S EXPENSES AT MARSHALL COLLEGE. (Chapter 140, Acts 1871.)

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1871.				
2232	Sept	22	C. W. Rider		$63 00

BUILDING BRIDGE ACROSS VALLEY RIVER AT BEVERLY, (Chapter 182, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
2136	1871. Au gst 2	Lemuel Chenoweth, Agent, &c		$1,200 00

REGISTRATION OF VOTERS.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
1	Oct. 1	Theadore Nunly		20 00
9	3	John Claypool	James V Turner	20 00
14	3	James J Ramsey		3 50
16	3	Clarkson Eders		1 65
17	3	John Taylor		18 00
23	2	M Hoffman		1 50
24	5	M C Clay	R Brooks	8 80
25	6	Geo W Strickler		20 00
28	6	J M Young		25 00
29	6	John Williams		14 00
30	6	John Slack, jr		6 00
32	6	P B Dobbins	J C Williamson	6 00
34	6	John S Cunningham		16 00
35	7	P B. Dobbins	E Atkinson	10 00
40	7	G W Russell		20 00
45	8	James W Miller		12 00
46	8	A S Criss		20 00
47	8	A H Campbell		12 00
48	10	Lewis N Young		2 50
51	10	A O Baker	J H Toppan	24 53
52	10	J M W Appleton		10 00
53	10	J D Maxwell		20 00
54	10	William Clohan		20 00
54	10	James Launder		20 00
56	10	Hanry Taylor		10 00
57	10	Perry Kincaid		8 00
58	10	Lewis Eades		12 00
59	10	W B Walker		50
60	10	Moses Shuck		16 00
61	10	G A Byrnsides		10 00
62	10	P S Zimmerman		14 00
63	10	G M Blume		12 00
64	10	Martin Hill		8 00
71	10	John Claypool	John Cather.	4 00
73	11	Wm M Smith	Samuel B Mottlesheard	20 00
74	11	Wm J Bays		20 10
79	15	J M Pipes.	A L Pelley.	180 00
81	14	Sylvester Chambers		20 00
84	14	James E Slaters		20 00
85	14	John J Long		14 00
86	14	M V B Deal		36 00
88	14	Joseph Shields	John Meador	14 00
89	14	P B Dobbins	Richard Harr, &c	20 40
92	15	Ephriam Griffith		14 00
97	18	Cumberland Harless		18 00
102	18	Geo M Wade		1 40
103	18	J M R Hovey		1 30
104	18	E W Davis		12 00
105	18	Burton Bee		2 00
106	18	P B Dobbins	E L Wade	5 15
107	18	Zohn C Edwards		12 00
108	18	William L. Cole		20 00
109	18	W M Evans		20 00
110	18	Bennett Cook		20 00
111	18	L A Beckwith		20 00
112	18	W H McKinney		25 18
129	20	William A Walton		14 00
130	20	John Claypool	Isaac Beal	14 00
131	20	Thomas Ross		16 00
135	20	Mathew Edman		35 90
138	21	N B Squires		24 00
139	21	James C Black		26 10
140	21	George D Mollohan		28 00

REGISTRATION OF VOTERS—*Continued.*

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1870				
141	Oct	21	Milton Frame		28 00
142		21	Henry Bender		20 00
144		22	Thomas A. Flemming		24 00
145		22	Samuel Higgenbotham		20 00
146		22	A G Hall		22 47
147		22	Duncan Cunningham		20 00
148		22	Henry Boggess		20 00
149		22	F M Wells		20 00
150		22	William B Fleming		20 00
151		22	John H Satterfield		20 00
152		22	Thos G. Steele, &c	Thomas N Swisher &c	60 00
153		22	Emil Nefflen		20 00
155		22	D Southworth		20 00
156		22	John Sargent		12 00
157		22	William Barrett		6 00
158		22	Samuel A Kiddwell		12 00
159		22	William H Cookus		12 00
160		22	Worthy Montgomery		10 00
161		22	Benjamin Loy		10 00
162		22	D A Marshall		24 00
163		22	Jacob Z Chadwick		12 00
164		22	Lemuel Kline		12 00
165		22	T. Y Wolford		12 00
166		24	William Jones		1 10
167		24	J F Caldwell		46 00
168		24	William W McClung		20 00
175		25	S B Phillips		14 00
179		26	George Jeffries	A C Rude, &c	137 50
180		62	John L Snedegar		20 00
184		26	Floyd S Jarrett		26 00
186		26	Jacob Clammer	William S Stevens	104 00
193		30	E Prince	J H Ridden	10 00
199		31	Alex Patton		2 00
202	Nov	1	Levi Wilcox		12 00
203		1	Oliver S Jones		30 00
208		1	C D Reynolds	Adam Stoggers	20 00
215		3	John Claypool	John Cather	4 00
223		3	Thomas B Adams		23 40
224		3	John F Greenwade		28 00
225		5	Joseph Ritzell		14 00
226		3	John H McIllwee		20 00
227		3	John T Liller		20 00
228		3	A L Liller		12 00
229		3	E Duling		10 00
230		3	Thomas P Kitzmiller		10 00
231		3	James Arnold		10 00
232		3	Hendricks Clark		8 00
235		3	J W Stalnocker	William G W Price	18 00
243		5	Henry F Westfall	A G Mundy, &c	70 20
244		5	C S Haynes		8 00
244		5	Clinton G Rapps		24 00
246		5	Wirt Phillips		8 00
247		5	L D Westfall		8 00
248		5	James Kesling		8 00
249		5	W H Hunter		8 00
251		7	G W Lolt		12 00
252		7	J P Tracewell		15 00
253		7	John Smith		14 00
254		7	Thomas D Vaughn		34 00
255		7	John M Shourd		20 60
258		7	Henry K List & Co.	J M Curtis, &c	38 00
265		8	Thomas M G Winne		3 00
269		8	Wm P M Kelvey		6 80
270		8	J W Shahan	Wm Sharp, &c	114 50
278		9	Joseph C Gary		14 00
279		9	Robert G Gary		20 00
281		9	S G McColloch	A Kelley, &c	168 15
290		11	Howard Gist		20 00
292		11	John W Carico		9 00
293		11	D S Minear	Jacob Dumire	26 50
294		11	E P Wheeler	Hiram Lewis	22 00
300		14	William Carrick		16 00
301		14	L D Carrick		12 50
305		14	A C McKinzie		9 00
306		14	H B Deem		10 00

REGISTRATION OF VOTERS—*Continued.*

No.	Date.		In Whose Favor.	Assignee of.	Amount.
	1870.				
309	Nov.	14	E M Pitzer		$20 00
310		15	Wm Jack		20 00
311		15	Comfort Harden		20 00
312		15	A H Ruterford		20 00
313		15	J E Moore		20 00
314		15	William Collins		20 00
315		15	James E Robinson, Jr.		20 00
316		15	Edmund Shaw		25 00
317		15	C F Laise		20 00
318		15	Jno M Jack		20 00
319		15	David Bowers		20 00
322		15	Edward J Johnson		20 00
326		16	Thos H Rhodes		10 00
330		16	Edwin Frey	W W Wentz, &c	101 40
336		17	C D Reynolds	C G Creel	16 00
343		17	P B Dobbins	M Parks, &c	34 00
350		18	John T Morton		8 00
351		18	William Champion		18 00
359		19	Henry M Rader		9 60
360		19	Sheldon P Williams		8 80
361		19	Sam H Spencer		10 00
362		19	Joseph M Bryant		10 00
363		19	S W Grose		10 00
364		19	A F Rader		24 00
365		19	Covington Grose		20 00
366		19	Sinnett Rader		10 00
369		19	Charles E Duffy	Joseph Hannah, &c.	30 09
373		21	T F Roane	D T Davis, &c	28 00
374½		21	T F Roane	J P Werninger, &c	202 80
383		22	John T Crucely		3 00
384		22	Ralph King		10 00
388		23	P B Dobbins	Henry Neff	10 00
392		23	A B Chaucy		14 60
403		25	D T Davis		14 00
405		25	Joseph A Roe		20 00
406		25	Jno W Miller		14 00
407		25	J M Woods		15 00
411		25	Jno Lauther		20 00
415		25	Isaac Howalter		20 00
421		26	P B Dobbins	Adam Harpold	21 60
446		30	Isaac Lock		18 25
448		30	D Hickman		20 00
454		30	Obediah Hager	E A Hagar	65 40
473	Dec.	2	P B Dobbins	Jno M Williams	80 00
476		2	P B Dobbins	James A Wood	12 00
499		5	Wm R Paris		4 00
501		5	Sylvester Chandler	Alexander Wheeling	14 00
503		6	John T Smith	George Evans	64 35
505		6	John G Malcom	P H Craig	34 00
509		6	P B Dobbins	J S Hamilton	12 00
516		7	William Turner		14 00
518		7	William T Sarver	William Roach	17 15
526		8	Montgomery Hager	M H Hager	18 00
528		8	William H Dempsey	George Claypool	14 00
538		8	Adam Toney		14 00
539		8	Harrison McClure		7 00
543		10	P B Dobbins	Nathan Hovermale, &c	48 45
545		10	W C Fitzhugh	T B Fitzhugh	18 00
547		10	N B Squires	Elmore Frame	34 80
548		10	Elias Cunningham		54 20
550		12	James M Pipes	Thomas Finn, &c.	81 75
558		13	James A Holly	Wm A Holstein	42 00
566		14	P B Dobbins	A H Rutherford	25 25
576		14	Andrew Prentice		20 00
577		14	F K Ford		6 00
578		14	Obediah Hagar		20 00
596		16	John Claypool	Perry Shock, &c	28 00
618		19	P B Dobbins	David Graham	40 00
621		19	James H Duncan		28 09
622		19	Thomas P Adams		15 00
624		19	P B Dobbins	M V Vernon, &c	91 20
654		24	P B Dobbins	John Johnson, &c	59 12
669		27	P B Dobbins	Wm H Butt	16 00
671		28	Wesley Myers		30 00

REGISTRATION OF VOTERS—*Continued.*

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870			
689	Dec. 29	P B Dobbins	R J Roberts	$6 00
699	30	P B Dobbins	Matthew W Ewing	10 00
	1871			
721	Jan. 2	Adam Laird		12 00
722	2	E Shephard		20 00
732	5	J F Smith	Silas T Reynolds	20 00
734	5	P B Dobbins	Robert Doddrill, &c	111 55
737	6	John W McCreery		12 00
739	6	P B Dobbins	Wm Jarrell, &c	91 00
741	6	J B Underwood	Henry Hull	1 50
756	10	P B Dobbins	J H Hedrick	60 00
758	10	P B Dobbins	James W Cox et al	23 00
760	10	John Mason		8 00
770	11	P B Dobbins	C Sites et al	79 10
773	11	P B Dobbins	Thomas Adams	42 70
775	11	P B Dobbins	Leonard Break et al	64 00
778	11	M N Bushey		20 00
779	11	J V Underdonk		20 00
780	11	A Lewis		20 00
781	11	S K Lindsey		20 00
782	11	E J Williams		20 00
783	11	H Roder c c		10 00
784	11	George W Tacey		10 00
785	11	C H Trayer		40 00
795	12	N G Barlow	Wm T Hogsett, &c	67 60
807	16	Daniel Donahoo		12 00
808	16	P B Dobbins	J W Duffey, et al	47 00
813	16	B F Ballard	Wm C Ballard	10 00
818	17	W L Mahan	M J Hopkins, &c	33 20
819	17	Montgomery Hager	Canterberry Hill, &c	4 50
823	18	P B Dobbins	Berry Bias	20 00
827	18	Sylvester Upton	George W Crook	12 00
831	18	James V Bartlett	J W Noyes	6 10
842	19	W H McClure		2 20
847	20	James Launder		40 00
848	20	J H Tappan		24 00
849	20	William Clohan		40 00
850	20	Wm P McKelvey		20 00
851	20	Wm E Connelly		20 00
869	21	John J Wheat		20 00
870	21	N Hubbard		20 00
872	21	E Frey	H H Cain	8 00
882	23	S F Clark		2 50
883	24	P B Dobbins	Harrison Cann, &c	58 00
894	24	C M Hane		20 00
903	25	P B Dobbins	John Heaton	48 00
920	27	same	A C Baker	12 00
925	27	same	J D Rardin	20 00
926	27	Wm T Sarver	Thomas Bailey, &c	28 00
927	27	J D Maxwell		20 00
932	27	A Norman	Philip Norman	8 00
951	28	John W Sentz	Joseph Lynch, et al	20 35
963	30	P B Dobbins	G F Cook	2 25
974	31	A R Humphreys	David Graham	22 00
988	Feb. 1	E S Young		8 00
995	1	P B Dobbins	J H Marks	32 00
999	1	same	Thomas May, et al	86 00
1068	6	same	James A Hicks, et al	142 74
1082	9	Daniel Engle		8 00
1107	11	Levi Shuman	L M Lowe, et al.	82 00
1109	11	P B Dobbins	Hugh Morgan, &c	84 75
1111	11	L B Chambers	Daniel Perdew, &c	48 00
1119	13	James Cox		42 00
1147	15	P B Dobbins	T J Campbell, et al	48 50
1150	15	Reuben Davisson	C G Creel	31 00
1174	18	Henry Keltz	Robert Dougherty	20 00
1204	21	J A Wade	Wm T Bays	20 10
1225	22	C Anderson	Jonathan Evans	20 00
1227	22	Ralph Black		20 00
1260	23	P B Dobbins	John Mason	132 56
1279	24	E B Wheeler		3 00
1286	24	John Claypool	Elias Castor, &c	15 70
1310	25	P B Dobbins	Jacob M Haymond, et al	204 80
1311	25	same	Berry Bias	30 30

REGISTRATION OF VOTERS.—*Continued*

No.	Date	In Whose Favor.	Assignee of	Amount.
	1871.			
1312	Feb. 25	P B Dobbins	Peter Engle.	$50 00
1469	h 9	John Claypool	Luther H West	14 00
			Total amount disbursed	$7,490 19

WITNESSES BEFORE COMMITTEES OF THE LEGISLATURE

No	Date.	In Whose Favor	Assignee of	Amount.
	1871.			
2139	August 23	W A Ciacraft	T A Edwards	$39 60

CRIMINAL CHARGES

	Date.	In Whose Favor	Assignee of	Amount
	1870.			
19	Oct.	P B Dobbins	Thomas Hughes, &c	$433 40
22	5	same	William Fox, &c.	5 00
31	6	same	George Davis	8 50
37	7	same	J C Allison, &c	84 50
38	7	same	John M Dobbins	57 85
41	8	Charles E Duffey	Joseph Hannah	21 00
45	8	C D Reynolds	E D Safford	45 00
66	10	John Claypool	J W Evans	192 00
68	11	Alpheus Norman	Grace Reed.	70 05
75	11	National Bank, Waynesburg	Milton Wiley.	50 00
90	14	P B Dobbins	James Haymond, &c	25 10
91	15	same	John Jackson	62 40
96	17	E L Bill		2 00
98	18	C D Reynolds.	E Burke, &c	150 00
118	18	Geo Jeffries	Charles Baldwin	100 00
172	25	C B Curry		6 60
197	31	E Prince	Henry Adkins	233 00
205	Nov. 1	Wm H Hunter		8 00
206	1	P B Dobbins.	William Waugh, &c	2 00
210	2	George C Bowyer	William C Briscoe.	1 00
214	3	John Claypool	Thomas Moore.	51 70
217	3	P B Dobbins	John Peyton, &c	9 70
221	3	Harvey Samples.		21 40
222	3	P B Dobbins	R T Coppage	3 80
239	5	Harvey Samples		11 60
262	7	John Broomage		4 00
263	7	William Kelley.		446 65
267	8	E A Hildreth		358 00
291	11	John Page	John A Page	13 88
295	11	Charles Cherrington.		19 75
296	12	John C Bartlett		7 50
297	12	J C McCoy.	John Rock, &c	22 80
298	12	Geo W Atkinson		301 60
299	12	Wm Holroyd	David Martin	4 00
334	16	A E Summers.		9 00
344	17	P B Dobbins.	George Leasure	5 90
371	21	T F Roane	A D Nutter, &c	74 90
375	21	same	Conrad Ross, &c	196 25
389	23	P B Dobbins	Isaac Fleming, &c	18 70
413	25	D C Callaway		44 50
419	26	P B Dobbins	Benjamin Riddle, &c	16 00
447	30	same	Isaac Wise	10 10
449	30	James E McCoy	Charles Funk, &c.	14 25
450	30	J R Sigler	Patrick McVea &c	11 80
468	Dec 1	P B Dobbins.	Wilson Shamblin, &c	13 90
472	2	same	H A Robinson	90 00
477	2	P B Dobbins	Philip Huffman	52 20

CRIMINAL CHARGES—*Continued.*

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
490	Dec. 3	T F Roane	John Matheny, &c.	$13 00
497	5	Thos J Campbell		700 65
504	6	J G Malcom	James H Ward, &c.	84 10
513	6	O A Liller		10 30
517	7	Wm T Sarver	J L Cook, &c.	13 75
520	7	J H Kelley	Wm J Ramsburg	2 00
542	10	P B Dobbins	Asa Lewis, &c	22 80
546	10	Wm P Francis		5 50
557	13	James A Holly	Andrew Smith, &c.	27 05
597	16	Wm K Grayson		5 35
607	16	P B Dobbins	Samuel Rinehardt, &c	9 00
609	16	Temple Bryan		3 70
619	19	same	James H Kessinger	14 00
623	19	same	Wm Ritterhouse	23 20
626	20	same	E A Polsley	131 45
629	20	same	John Gardner, &c.	25 80
653	24	same	G W Thomas, &c.	88 80
666	27	Stephen Thompson	Morial Thompson	12 00
670	27	P B Dobbins	David Shockey	5 20
672	28	John W. Sentz	James Johnson, &c	100 80
678	28	S H Morris		4 40
679	28	Smith Crane	H Zotz	97 85
681	28	Levi Reed	A Knotts	5 40
688	29	P B Dobbins	C W Shipe, &c.	101 10
691	29	Levi A Neely		10 40
692	29	William Wiley		4 75
697	30	P B Dobbins	John Stump, &c.	40 45
716	31	J A Gibbons		118 25
	1871.			
718	Jan. 2	C D Reynolds	E D Safford	27 00
720	2	P B Dobbins	A Clark, &c.	10 00
725	4	same	John Shean	9 50
736	6	J W McCreery	J A Surratt	14 90
740	6	J A Gibbons	A R Deam	13 00
738	6	P B Dobbins	William Jarrell	72 00
742	6	J B Underwood	John N Godby, et al	93 90
743	7	E Prince	Marshall Garten, &c.	72 00
752	9	John Nichols	S T Isenhart	5 50
759	10	Patrick Vicars	Peter Edens	9 60
769	11	P B Dobbins	Wm Smith, &c.	10 00
772	11	same	Geo Ratliff, et al	46 40
774	11	same	Geo Branson, et al	9 84
786	11	C W B Allison	Henry Osborn, &c.	140 00
787	12	Paul Mayhew		6 50
790	12	John E Mayhew		4 15
797	12	N G Barlow	J W D McCartey	11 00
799	12	Geo H Gay		72 02
802	13	T J Campbell		66 65
809	16	C F Scott	James M Culps	15 35
815	17	P B Dobbins	Minter B Miller	13 80
817	17	W L Mahan	Floyd Cook et al	9 00
821	17	A B Clark		1 00
822	18	P B Dobbins	J H Harshbarger	218 30
834	18	James V Bartlett	R R Chancey	21 10
837	18	A Prichard	Joseph Hough	25 05
841	19	E W S Moore	Isaac Davenport	22 00
843	19	P B Dobbins	J F W Holt	5 30
887	24	same	Walter Lovey et al	76 41
902	25	same	John Heaton	144 95
904	25	same	B M Neely et al	170 45
905	25	same	William Trush	17 40
921	27	same	Mary C Zotz, &c.	290 70
933	27	A Newman	Virginia Laughlin	34 50
948	28	Jno W Sentz	E M Mays et al	243 85
954	30	P B Dobbins	O H Neuland et al	115 95
965	30	same	John Eakin	223 18
983	Feb. 1	Jacob Burke		4 10
984	1	Stephenson & Wade		15 70
985	1	Jacob Sturm	Mary Jane Sharpet et al	12 10
996	1	P B Dobbins	Wm C Barclay	106 85
998	1	same	A Archer, &c.	5 05
1001	2	Wm Thompson	Daniel Jarrett	64 00
1009	2	P B Dobbins	Samuel W Wilson	284 15
1014	2	same	S G Shaw et al	61 25
1015	2	J M Jackson	Samuel J Warder	4 00
1018	3	P B Dobbins	G L Mayo et al	8 60

CRIMINAL CHARGES—*Continued.*

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1871.			
1025	Feb. 3	E W S Moore	P L Broomage	$2 40
1045	6	P B Dobbins	John Flanagan	11 50
1055	7	Wm B Crane	Michael Gibben	7 20
1068	8	J M Bennett	Henry Simpson	3 00
1071	8	P B Dobbins	Jesse Phares et al	21 95
1093	10	Geo R Gay		44 20
1101	11	Jno J McIntosh		18 00
1104	11	Henry Bullard		1 00
1106	11	Levi Shuman		9 35
1108	11	P B Dobbins	Williams Hanes, &c	8 00
1112	11	L B Chambers	James H Shannon	11 20
1125	13	E Prince	L Adkins et al	8 80
1131	14	J S Thompson	Alex Bragg, &c	64 30
1140	15	A E Summers		4 00
1145	15	P B Dobbins	B W Lawson	8 00
1148	15	same	A N Johnston	458 95
1169	18	Washington Tennant		27 52
1171	18	Reuben Davisson	G Wiseman	7 70
1175	18	Henry Kelts	Geo W Bier, &c	434 15
1181	20	A G Tibbetts	James Keatley	3 50
1188	20	N Norman	Lydia Taylor, &c	13 00
1209	21	J A Wade	F W Henseley, &c	232 50
1228	21	C Anderson	John Hanes, &c	39 40
1269	24	Jonathan Haddox		3 80
1270	24	J R Sigler		3 80
1271	24	Lydia Mitchell		4 95
1272	24	Charles Carrol		4 95
1275	24	S B Carroll		5 95
1280	24	P B Dobbins	John Hosey	2 00
1295	25	W H Mattingly	C Anderson, &c	256 80
1305	25	N C Lazear	Joseph Sutton et al	10 20
1314	27	Geo C Sturgiss	F F Ramsey	8 46
1320	27	A E Harper		244 00
1322	27	John W Sentz	C F Spriggle et al	12 80
1370	March 1	A McCoy	James McMorrow	24 90
1386	1	E Frey	J W Chapman	4 50
1387	1	P B Dobbins	Josiah Dilly	18 30
1407	2	A B Modisett	A M Talbot	33 72
1421	2	P B Dobbins	Daniel Roush et al	18 50
1433	3	John L Rhea		1 60
1434	3	S G McColloch	Emanuel Jones	3 00
1487	16	A E Menear		14 40
1500	22	C D Reynolds	J S Wilkinson	95 10
1517	25	E L Bill	John H Showalter	470 00
1543	April 6	W B Curtis		684 70
1541	6	V C Johnson		109 15
1542	6	J J Ball		92 90
1555	7	Owen Byrne		200 00
1553	7	E L Bill	S V Bartlett	32 00
1565	10	C D Reynolds	W C Eskrags	209 90
1568	10	E L Bill	T J Campbell	206 90
1572	10	E A Hildreth		133 50
1574	11	E L Bill	W H Mattingly	168 00
1575	11	Wm Kelly		650 15
1580	12	E L Bill	C Shrewsbury	190 00
1584	13	J W Weekley		26 00
1585	13	E L Bill	Jno B Henderson et al	7 20
1586	13	Mitchell Cook	Wm McKinney et al	30 00
1591	14	E L Bill	T H Means	213 50
1593	14	Dr A E Summers		24 00
1595	14	Geo Hartzog		26 70
1596	14	Daniel Divine		27 20
1598	15	E L Bill	E Shuman	135 25
1599	15	E W Newhouse		4 50
1604	17	E L Bill	J F W Holt	100 00
1605	17	G W Kennedy		301 90
1608	17	E L Bill	J H Hershberger	28 45
1610	17	Daniel H Shumaker		51 35
1611	17	Amos Umstot		110 50
1615	18	J M Bennett	C. Smith	50
1616	19	J J Barrack		38 42
1617	19	E L Bill	J J Barrack	20 00
1618	19	same	J W Morrison	7 20
1628	20	John T Smith	Reuben Hopkins, et als	12 80
1632	21	George J Walker	E Newhouse	6 50

CRIMINAL CHARGES—*Continued.*

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1870.				
1639	April	22	Benjamin F Mitchell		$74 75
1641		24	A F Walls		55 90
1644		24	Frank Dawson		3 40
1657		27	Charles Baldwin, M D		6 00
1658		28	M M Comerford	Elisha Brummage, et als	3 45
1661		29	James M Laidley	Henry Williams	46 10
1666		29	E L Bill	Josiah Martin	4 60
1668	May	1	same	T H Means	68 19
1696		4	George A Clower		4 65
1697		4	A F Wisterman	J B Sinsel	23 40
1706		5	E L Bill	D L Wilson	59 85
1707		6	same	E L Wade	7 20
1708		6	same	Lewis Allen	103 95
1709		6	W A Cracraft	same	2 00
1714		9	E L Bill	J W McVicar	222 55
1715		9	same	H M Ice	26 92
1723		11	N Poling	D V Covey	3 20
1725		13	L R Abbott	Andrew Ice, et als	9 70
1727		15	John R Young		10 20
1729		15	E A Polsey		125 05
1744		17	E L Bill	Floyd Neeley	136 50
1746		18	same	J M Bennett	7 60
1747		17	same	Wallace Robinson	52 15
1751		19	J C Humphreys		7 70
1761		22	George Sinnett		6 40
1762		22	Eliz Fleming		2 70
1763		22	J Claypool	John A Hunter	150 00
1765		22	W A Cracraft	W C Barclay	48 00
1774		24	George W Cook		25 00
1778		27	W A Cracraft	D J Keeny	146 40
1780		27	W M Sharp	James Stone	7 60
1785		29	A Shelton		47 30
1786		29	E L Bill	J H Harshbarger	156 75
1793		30	James Carr		5 00
1794		30	Jackson Carr		6 10
1797		31	John Donahue	Geo W McKinley	2 25
1798		31	E L Bill	same	25
1800	June	1	J S Harrison		20 65
1801		2	Geo Sinnett		8 00
1822		5	E L Bill	J H Heavner	581 36
1831		7	Felix Scott		5 40
1832		7	J W Dils	B F Cook	5 20
1834		7	E L Bill	T F Roane	53 30
1841		9	D B Covey		6 20
1843		9	E L Bill	J V Bartlett	2 00
1845		10	Lewis B Cook	Shad Green, et als	114 00
1848		10	L T Gray		2 45
1863		14	E L Bill	Goldberry Adkins	49 30
1864		14	J W Heavener		20 70
1868		15	E L Bill	Morgan Garrett	96 00
1872		15	same	C Sehon	147 10
1873		16	Daniel W Dix		2 00
1875		17	J L Buckley	Mary Moxen	5 00
1880		19	J M Bennett	L D Strader, et als	10 90
1882		19	J H Hoffman, & Co		116 08
1886		20	W T Greer		105 30
1887		20	J M Greer		106 00
1889		20	W T Greer		646 65
1890		21	C D Reynolds	Wm Mourne	75 80
1892		21	John Claypool	Thos Francis	160 40
1910		26	John H Hoffman & Co	French E Kines	2 00
1911		26	E L Bill	John A Wamsly	1 80
1913		26	S B Thompson		31 00
1921		30	E L Bill	Pat Vicars et als	14 20
1923		30	same	S L Gibson	109 98
1927	July	1	E L Bill	J W Sentz	441 70
1929		1	Wm L Dunningto , & Bro	Joseph Flint	3 30
1935		1	C D Reynolds	Steale Hawkins, et als	9 00
1961		6	E L Bill	Smith Trent	4 20
1963		6	same	J H Trout	136 65
1965		6	same	W J Hill	138 40
1967		7	J S Myers		16 00
1976		10	M J Bell	M S Norris, et als	9 00
1985		11	E L Bill	Israel Phillips	1 10
1986		12	Dr Chas Baldwin		16 00

CRIMINAL CHARGES—*Continued.*

No.	Date.		In Whose favor	Assignee of	Amount.
	1871.				
1996	July	12	Daniel Devine		$91 40
1997		12	Geo W Carter		44 00
1998		12	J J Martin		3 40
2001		14	E L Bill	J B Underwood	75 35
2002		14	Adam Bragg		6 80
2004		14	Lynch & McLean		30 00
2010		17	J W Heavener		6 12
2012		17	E L Bill	R Wather	119 91
2013		17	same	G W McVicar	64 35
2016		17	A Wallace, Jr.	Wm Kelley	81 41
2019		18	E L Bill	J C Way	2 30
2021		20	C D Reynolds	Adrian J Anglen, et als	9 60
2025		21	E L Bill	J W Spencer	31 50
2029		22	J M Bennett		173 96
2031		22	John Beckley	Jordan Wilson	2 45
2032		22	Luther D Casto		4 05
2033		24	Ephraim Cummins		8 43
2042		27	E L Bill	D L Wilson, et als	45 70
2045		27	same	J V Bartlett	22 90
2043		27	Lemuel Griffin		5 60
2046		27	James Riggs		2 20
2049		29	Solomon Reed		25 50
2055	August	1	Wm R Ferguson		8 20
2059		1	Geo Marest	Jacob Wolfe, Sr	4 00
2060		1	Wm Curry	Wm Cole	93 15
2067		1	Lewis Walker		15 00
2069		2	G W Kennedy		457 35
2072		3	John Bolling	J T Woolton	3 65
2075		3	Felix Scott		3 20
2079		4	George Cozad	A G Linger, et als	19 53
2082		5	Wm Travis		85
2089		9	J W Mahan	J E Douglas, et als	9 00
2090		10	E L Bill	Geo Sennett	4 30
2091		10	J M Bennett	S B Hardman, et als	22 94
2092		10	W A Cracraft	A Grymes, et als	14 10
2093		10	same	Allen Haws	60 00
2102		14	John T Smith	H K Martin, et als	24 50
2103		14	W A Cracraft	Benj White	24 40
2114		16	J W Pitzer		1,125 17
2116		18	Henry Brannon	C T Fox, et als	9 00
2119		19	H F Westfall		10 00
2120		19	J W Hardman		11 70
2121		16	J P Boggs	Elias Lambert, et als	12 60
2122		19	Harman Adkins		22 25
2124		21	Daniel Devine		17 30
2125		21	Wm M Claskey		13 00
2126		21	James Culp		3 55
2127		21	B F Mitchell		265 35
2129		21	Adam Bragg		6 40
2130		22	J E Loyd		292 65
2131	Aug.	22	C D Reynolds	George Thorn et als	42 00
2135		22	E L Bill	J Heath	3 30
2137		22	C E Stump		2 50
2140		23	Amos George		29 34
2141		25	W A Cracraft	D J Keeney	7 30
2142		25	Lemuel Griffin		2 00
2143		25	Jesse L Peterson	E E R Anderson et als	101 70
2145		26	W A Cracraft	John Erwin, Sr	62 50
2138		23	same	O C Hale	229 63
2147		28	same	Daniel Biser	6 60
2149		28	Wm McClaskey	Perry Nester	12 00
2150		28	W R Grayson		3 20
2151		28	George Maust		6 30
2155		30	W A Cracraft	George W McVickey	20 30
2156		30	James G Vandewort	W C Johnson	16 80
2157		30	A A Lewis	R Roach et als	28 86
2162		31	W A Cracraft	J W Sentz	72 90
2163		31	same	Adam Coon	17 85
2166	Sep.	1	W Hatcher	James McNulty	19 00
2177		4	W A Cracraft	John Little	3 20
2178		4	E L Bill	B F Mitchell	48 00
2179		4	David Goff	Wm Rowan	2 15
2186		5	W A Cracraft	G Adkins	39 90
2194		6	W V Hoge	N Hitch	11 00
2195		6	W A Cracraft	J M Jackson	108 45
2196		7	same	W F Latham	2 80

CRIMINAL CHARGES—*Continued.*

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
2197½	Sep. 7	Wm Kelly		$23 14
2198	7	W A Cracraft	J W Pitzer	116 00
2199	8	John Williams		1 40
2200	8	Joel S Quarrier	W W Wheeler et als	55 30
2201	8	W L Dunnington	G D Clark et als	30 24
2202	8	George Cozad	Andrew Lemsford	5 19
2204	11	E L Bill	Robert Lively et als	2 80
2208	12	W A Cracraft	E F Callison	4 00
2210	14	E L Bill	George W Dunbar	23 20
2213	15	H L Muncey	H C Price	3 30
2227	21	W L Dunnington & Bro	Step Hite	4 20
2229	22	J H Hoffman & Co	George W Brown et al	25 20
2236	26	C R Smith	W Stanton	3 00
2237	27	Wm Shannon		3 00
			Total amount disbursed	$23,983 51

HON. REVERDY JOHNSON.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1496	March 22	Reverdy Johnson		$2,500 00

RELIEF OF JACOB CROW. (Chapter 141, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1871.			
1491	March 17	Jacob Crow		$199 89

RENT AND CONTINGENT EXPENSES OF ATTORNEY GENERAL'S OFFICE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1495	March 20	A B Caldwell		$84 97
2191	Sept. 6	Levi, Garcelon & Hale		4 25
			Total amount disbursed	$89 22

KEEPER OF THE ROLLS.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1871.			
1492	March 17	W T Burdett		$75 00
1713	May 8	W T Burdett		75 00
2087	August 8	W T Burdett		75 00
			Total amount disbursed	$225 00

RELIEF OF JAMES L. CARR. (Chapter 142, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1481	March 15	John Slack, Jr	J L Carr	$66 90

SUPPORT OF LUNATICS IN JAILS.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870.			
33	Oct. 6	P B Dobbins	A C Hale	$49 25
38	7	same	S W Wilson	35 40
169	24	Fred K Rucker		63
218	Nov. 3	P B Dobbins	W W Reynolds, &c	111 90
250	7	Wm L Carter		10 90
264	7	Wm Kelley		381 50
266	8	E A Hildreth		65 45
337	17	C D Reynolds	Geo Haystack	136 50
341	17	P B Dobbins	J S Brannon	256 05
386	23	same	John Ours, &c	331 69
391	23	Rachael Booth		52 00
420	26	P B Dobbins	James Brown	153 00
495	Dec. 5	Andrew McMillion	James W Poling	139 00
498	5	Thos J Campbell		902 00
668	27	P B Dobbins	Frederick Weber	200 00
680	28	Smith Crane	Adm'r H Zotts	361 71
687	29	P B Dobbins	C W Shipe	99 00
	1871			
771	Jan. 11	same	M Garrett	501 00
796	12	N G Barlow	Wm Cole	123 00
803	13	T J Campbell		195 25
833	18	James V Bartlett	John S Brannon	134 57
906	25	P B Dobbins	M C Zortz	125 40
923	27	same	Jacob H Wise	30 50
950	28	John W Sentz		93 73
964	30	P B Dobbins	Geo W McVicker	46 50
997	Feb. 1	same	Jno C Way et al	265 38
1013	2	same	H McDaniel	285 33
1070	8	same	M L Ward et al	108 75
1208	21	Jno A Wade	F T Hughes	113 00
1498	March 22	C D Reynolds	Frederick Rucker	76 00
1499	22	same	J S Wilkinson	96 40
1505	23	Aud W Va, Assig	W W Reynolds	152 00
1518	27	Geo H Kidd	J W Poling	111 00
1540	April 6	V C Johnson		162 40
1550	6	Jno L Middleton		76 00
1557	8	E L Bill	C E Stumps	162 00
1571	10	E A Hildreth		79 65
1576	11	Wm Kelly		586 75
1577	12	Rachael Booth		80 00
1578	12	E L Bill	C Shrewsberry	566 85
1590	14	same	T H Means	32 07
1592	14	Dr A E Summers		41 00
1606	17	G W Kennedy		753 40
1607	17	E L Bill	J H Harshbarger	48 00
1609	17	Daniel H Shumaker		195 00
1619	19	E L Bill	J W Morrison	52 00
1627	20	John T Smith	Aug B Caffee	414 00
1642	24	J T Carwiles		272 00
1695	May 4	Geo A Clower		26 35
1701	5	E L Bill	D L Wilson	16 20
1702	5	Thornton F Ferrell		90 16
1720	10	D Goff	Wm Rowan	74 47
1728	15	Peter Voltz		237 15
1748	18	E L Bill	Wallace Robinson	8 00
1783	29	C W Shipe		12 80
1784	29	Anthony Shelton		138 75
1788	30	Jas T Carwile		355 50
1821	June 5	E L Bill	J W Heavner	196 29
1833	7	same	T F Keane	98 75
1842	9	same	J V Bartlett	76 50
1847	10	L T Gray		149 50

SUPPORT OF LUNATICS IN JAILS.—*Continued.*

No.	Date		In Whose Favor.	Assignee of	Amount.
	1871.				
1869	June	15	E L Bill	Morgan Garrett	$383 75
1870		15	same	C Sehon	358 00
1885		20	W T Greer		63 00
1887		20	Fred Rucker		45 50
1893		21	John Claypool	Thos Francis	140 00
1914		26	S B Thompson		46 00
1924		30	E L Bill	S L Gibson	252 25
1947	July	5	C D Reynolds	J J Ball	204 75
1961		6	E L Bill	J H Trout late	142 75
1973		8	Mrs Mary Kelly		120 50
1975		10	Wm Kelly		205 00
1984		11	E L Bill	Israel Phillips	169 60
2011		17	E L Bill	Reuben Warthan	224 45
				Total amount disbursed	$13,443 51

SUPPORT OF CONVICTS IN PENITENTIARY.

No.	Date.		In Whose Favor	Assignee of	Amount.
	1870.				
42	Oct	8	Berger & Hoffman		$159 53
50		10	A O Baker		3,538 36
115		19	Berger & Hoffman		119 59
18[illegible]		20	Wm B Curtis		309 46
274	Nov	9	same		137 58
275		9	C D Adams		130 00
276		9	A O Baker		1,099 79
402		25	Berger & Hoffman		158 03
531	Dec	8	Wm B Curtis		202 69
532		8	A O Baker		768 97
560		13	Berger & Hoffman		127 44
	1871.				
746	Jan	9	A O Baker		708 61
747		9	W B Curtis		335 47
766		9	Berger & Hoffman		105 39
767		9	C D Adams		75 00
839		19	C D Reynolds	T H Monroe	78 00
1091	Feb	10	W B Curtis		439 02
1114		11	A O Baker		1,021 34
1129		14	Berger & Hoffman		211 55
1424	March	3	C D Adams		75 00
1426		3	A O Baker		1,459 05
1427		[illegible]	W B Curtis		182 87
1487		16	Berger & Hoffman		89 58
1545	April	6	A O Baker		707 51
1588		14	Berger & Hoffman		150 63
1603		17	Neff & Martin		109 80
1711	May	6	Dr C D Adams		115 00
1719		10	Berger & Hoffman		133 82
1752		19	A O Baker		1,706 21
1802	June	2	T P Shallcross		96 19
1854		13	same		1,349 63
1857		1[illegible]	Robert Simpson		500 00
1990	July	12	T P Shallcross		405 52
1991		12	same		686 09
2097	August	11	same		932 61
2220	Sept	18	same		544 08
				Total amount disbursed	$18,969 44

PAY OF GUARDS AT PENITENTIARY.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870			
49	Oct. 10	W B Curtis		$1,891 83
277	Nov. 9	same		896 16
530	Dec. 8	same		815 00
	1871.			
748	Jan 9	same		842 16
1090	Feb 10	same		842 17
1425	March 3	same		797 33
1544	April 6	same		845 50
1803	June 2	T P Shallcross		815 00
1856	13	same		922 17
1989	July 12	same		973 67
2133	August 22	same		1,099 16
			Total amount disbursed....	$10,740 15

SALARY OF TEACHERS AT MARSHALL COLLEGE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
584	Dec 15	S R Thompson		$375 00
585	15	E D Harn		125 00
586	15	M E Wilson		125 00
	1871			
1514	March 25	M E Wilson		125 00
1515	25	E D Harn (Miss)		125 00
1516	25	S R Thompson		375 00
1904	June 2.	same		750 00
1905	23	M E Wilson		250 00
1906	23	E D Harn (Miss)		250 00
			Total amount disbursed	$2,500 00

SALARIES OF TEACHERS AT FAIRMONT.

No	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
581	Dec. 15	J C Gilchrist		$375 00
582	15	Caroline Cooper		125 00
583	15	M L Dickey		125 00
	1871.			
1511	March 25	Miss M L Dickey		125 00
1512	25	C Cooper		125 00
1513	25	J C Gilchrist		375 00
1975	July 8	same		750 00
2017	18	C D Reynolds	Miss M L Dickey	250 00
2018	18	same	Miss Carrie A Cooper	250 00
			Total amount disbursed	$2,500 00

SALARY OF TEACHERS AT WEST LIBERTY NORMAL SCHOOL.

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1870.				
587	Dec.	15	A J Wayschaff		$125 00
588		15	F H Crago		375 00
	1871.				
1509	March	25	A J Wayschaff		125 00
1540		25	F H Crago		375 00
2098	Aug.	11	A J Wayschaff		250 00
2099		11	George Adams	F H Crago	750 00
				Total amount disbursed	$2,000 00

CIVIL CONTINGENT FUND.

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1870.				
2	Oct.	1	Stanton & Allison		50 00
195		31	Lewis W Bowyer		37 65
233	Nov.	3	Thomas P Adams		67 00
256		7	B B Dovener		8 90
272		7	John W Cracraft		25 00
393		25	A Burlew		125 55
438		30	Lewis W Bowyer		33 75
440		30	Orlando Stevenson		175 51
456		30	Henry Wehrle		3 60
617	Dec.	19	B B Dovener		9 00
634		21	Stanton & Allison		72 50
684		29	J M Pipes		4 80
704		31	Orlando Stevenson		83 33
709		31	Lewis W Bowyer		5 75
	1871.				
825	Jan.	18	Orlando Stevenson		3 60
859		20	William Brown		2 25
979		23	J W Cracraft		30 00
910		26	Stanton & Allison		37 50
975		31	Orlando Stevenson		83 33
1000	Feb.	2	S S Moore		24 10
1080		9	Orlando Stevenson		55 35
1204		21	Henry Keltz		18 00
1293		25	J W Cracraft		30 00
1336		28	Orlando Stevenson		83 33
1344		28	Jacob W Parsons		85 85
1358		28	Orlando Stevenson		22 55
1436	March	3	Orlando Stevenson		8 33
1445		3	J M Ewing Jr		5 00
1446		3	George H Lee		200 00
1447		3	James H Nash		200 00
1449		3	William P Rucker		100 00
1482		15	J W Cracraft		25 00
1523		31	J S Johnson		25 00
1547	April	6	H S Walker		10 00
1601		15	George H Kidd		12 95
1637		22	George W Tippett		4 50
1656		26	Thos Perkins		27 00
1672	May	1	A F Mathews		15 00
1680		2	A G Davis		5 50
1681		2	W G Norvell		4 75
1712		8	Henry S Brace		6 00
1725		12	John Lewis, col'd		21 00
1736		16	Geo H Kidd		26 88
1753		19	Edward Berkeley, col'd		6 00
1760		20	A G Davis		4 62
1771		23	H S Walker		4 00
1773		23	Lewis Baker & Co.		10 00
1777		26	Thos Perkins		30 00
1796		31	Clem Bolin, col'd		9 00
1818	June	5	Julius Whiting		4 60
1819		5	A G Davis		4 20
1837		8	J M Bennett		30 80

CIVIL CONTINGENT FUND—*Continued.*

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1871.				
1844	June	9	Thos Perkins		$16 00
1846		10	G W Atkinson		30 00
1884		20	Geo H Kidd		14 77
1899		23	R R Skees		14 00
1900		22	H Wehrle		12 00
1917		28	Clem Bolin		11 00
1922		30	E L Bill	Andrew Jackson, col'd	8 50
1945	July	5	Baines & Ewing		4 75
1949		5	E A Bennett		25 00
1979		10	H S Brace		1 50
1993		12	Frew Hagans & Hall		74 35
2009		15	G L Cramer		41 50
2024		20	H Wehrle		7 80
2027		21	Patrick C Murphy		10 75
2052		31	John Bolling		83 33
2063	August	1	Charleston Gas Co		2 90
2074		3	Clem Bolin		3 75
2100		14	J C Hardwick		1 25
2207		15	Frew, Hagans & Hall		87 50
2110		15	John Shields		41 50
2165	Sept	1	Baines & Ewing		22 61
2168		4	H S Walker		7 80
2173		4	Charleston Gas Co		2 50
2174		4	Clem Bolin		7 50
2184		5	G W Atkinson		25 00
2188		6	Patrick Murphy		28 00
2193		6	Levi, Garcelon & Hale		7 25
2203		11	King, Stockton & Co		24 00
2226		21	Henry Wehrle		4 90
2243		28	Hon J J Jacobs		14 25
2247		30	Benj Dailey		8 45
				Total amount disbursed	$2,623 1

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CONTINGENT EXPENSES AUDITOR'S OFFICE.

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1870				
4	Oct.	1	S S Moore		$9 00
5		1	T Boggess		25 30
6		11	J W Cracraft		100 00
77		12	C D Reynolds	McNeal & Urban	100 00
177		25	John Frew		29 00
240	Nov.	5	J W Cracraft		19 48
339		17	P B Dobbins		7 60
357		18	G Ritter & Co		14 80
455		30	J H Lowry & Co		16 00
507	Dec.	6	J G Malcom	John H Rader	2 00
565		14	Wm H Hennegen		35 00
575		14	T Boggess		33 30
608		16	Lewis Edwards		10 00
616		17	T Boggess		5 80
656		24	J W Cracraft		18 93
707		31	Lewis Bowyer		4 75
	1871				
749	Jan.	9	J H Lowry & Co		13 50
750		6	S R Fansler		2 32
753		9	J W Cracraft		100 00
805		14	E C Stolle		5 00
853		20	Joseph Graves		83 05
858		20	J Portier		2 00
864		20	J W Cracraft		2 54
875		20	A Cave	Steamer Annie Laurie	31 80
908		25	Jno W Gill		40 00
968		31	L W Beyer		1 50

CONTINGENT EXPENSES AUDITOR'S OFFICE—*Continued.*

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1871.				
986	Feb.	1	Boggs & Randolph		$3 40
1002		2	S S Moore		31 25
1006		2	C S Stone		1 91
1173		18	Reuben Davisson	J Shields	2 15
1266		24	J H Lowry & Co.		3 50
1267		24	Thos B Butcher		5 00
1292		25	J W Cracraft		4 59
1321		27	John M Turner		6 75
1331		28	L W Boyer		9 75
1429	March	3	T Boggess		9 20
1448		3	Levi, Garcelon & Hale		40 00
1452		3	Alpheus Jenkins		4 00
1458		4	A Jenkins		10 00
1450		4	John Frew		10 50
1490		16	W H Gephart		1 30
1520		28	T C Whittaker		2 50
1530		31	J W Cracraft		52 94
1531	April	1	J Shields		2 65
1538		4	John Frew		57 46
1579		12	Geo L Bennett		1 95
1626		20	J T Smith	T Pritchard	1 48
1643		24	Geo L Bennett		4 55
1650		25	Moore & Stevenson		8 05
1659		28	J W Cracraft		75 00
1670	May	1	A Jenkins		3 00
1676		2	John Bolling		50 00
1684		2	H S Walker		65 00
1724		12	Boggs & Randolph		3 45
1782		29	W M Sharp	Steamer Annie Laurie	6 10
1792		30	John Bolling		100 00
1823	June	5	Geo L Bennett	Davenport & Quarrier	2 25
1824	½	30	John Bolling		91 78
1934	July	1	Baines & Ewing		58 20
1981		11	J Claypool	J H Cain	3 50
2003		14	C H Small		7 50
2044		27	E L Bill	J N Conley	79
2048		27	E A Bennett		1 05
2081	August	4	C H Small		2 00
2088		8	Levi, Garcelon & Hale		83 35
2134		22	G W Atkinson		30 00
2153		30	same		41 07
2161		31	John Bolling		83 33
2180	Sept	5	W B Windsor		1 55
2231		22	Adams Express Company		11 55
2240		27	G W Atkinson		92 17
				Total amount disbursed	$1,800 19

INSTITUTION OF THE DEAF, DUMB, AND BLIND.

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1870.				
3	Oct	1	John Claypool	D W Fisher	$1,500 00
615	Dec	17	G Lamb	same	1,000 00
	1871.				
1533	April	3	Hon W G Brown		3,000 00
1704	May	6	J Claypool	same	1,500 00
1828	June	7	same	same	2,000 00
2038	July	25	John J Jones	Wm G Brown	1,000 00
2245	Sept	30	John Claypole	D W Fisher	1,000 00
				Total amount disbursed	$11,000 00

CONTINGENT EXPENSES TREASURER'S OFFICE.

No.	Date.		In Whose Favor:	Assignee of.	Amount.
	1870.				
13	Oct	3	J W Cracraft		1 05
118		20	Arnold & Ruffner		3 00
491	Dec	3	J D Baines		2 00
	1871.				
1383	March	1	S S Moore.		3 00
1551	April	7	J W Cracraft		4 39
1581		12	John S Burdett		10 10
1622		19	W T Burdett.		3 50
1686	Mas	2	H S Walker		3 50
1737		16	J W Cracraft		31 00
2000	July	14	W T Burdett		2 65
2023		20	same		3 75
2035		24	same		1 00
2083	August	7	Walter Penn		15 00
2084		7	J S Burdett		3 00
2146		26	G W Atkinson		1 55
2190	Sept.	6	Levi, Garcelon & Hale		6 75
				Total amount disbursed	$95 24

CONTINGENT EXPENSES SECRETARY'S OFFICE.

No.	Date.		In Whose Favor	Assignee of	Amount.
	1870				
176	Oct	25	John Frew.		54 95
302	Nov.	14	S S Moore		21 40
611	Dec.	17	A Jenkins.		18 60
	1871.				
852	Jan.	21	Joseph Graves		5 00
940		2	J M Pipes	J M McWhorter	14 80
987	Feb.	1	Boggs & Randolph		3 00
1005		2	S S Moore		20 95
1158		16	Gibbens, Atkinson & Co		6 50
1328		28	T J Power, Jr		21 00
1360		28	Frew, Hagans & Hall		15 00
1382	March	1	S S Moore		1 50
1391		1	George W Oakes		15 00
1412		2	J M Pipes	H C McWhorter	1 00
1457		3	George W Oakes		9 00
1460		7	J M Phelps		50 00
1477		13	Andrew Jackson		4 50
1479		14	Benjamin Wade		4 50
1554	April	7	H S Walker		62 50
1654		26	J M Phelps		250 00
2189	Sept.	6	Levi, Garcelon & Hale		2 20
				Total amount disbursed	$580 80

MILITARY CLAIMS AUDITED BY BOARD

No.	Date.		In Whose Favor	Assignee of	Amount.
	1870.				
21	Oct	4	J R McCutcheon	St Clair Neely	$73 66
	1871.				
1309	Feb	25	Edwin Frey		300 00
1500	March	24	Gibbens, Atkinson & Moore	W Va Journal	7 50
2106	Aug	15	Frew, Hagans & Hall		7 50
				Total amount disbursed	$388 66

CONTINGENT EXPENSES OF COURTS.

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1870.				
67	Oct	10	John Claypool	M W Ewing	6 00
87		14	Joseph Shields	Willis H Holyroid	6 00
94		17	Joh Claypool	Horace H Hatcher	24 00
182		26	Lewis E McWhorter		8 00
342	Nov	17	P B Dobbins	L Wilson	6 00
374		21	T F Roane	Wm H Ross, &c.	31 50
387		23	Thos Chapman		6 00
519	Dec	7	Wm T Sarver	Franklin Roach	12 00
625		19	P B Dobbins	L Wilson	10 00
655		24	P B Dobbins	Jno C Green	11 00
660		24	C D Reynolds	Chas L Brown	12 00
686		29	P B Dobbins	Joseph N Oug	10 00
700		30	P B Dobbins	Mathew W Ewing	6 00
	1871				
757	Jan	10	Geo Hartzog		3 75
794		12	C D Reynolds	H H Hatcher	21 00
810		16	John Armstrong		3 00
811		16	A C Blair		10 00
914		26	Henry S Walker, & Co		238 00
931		27	A Norman	J M Betts	3 00
939		28	Gibbens, Atkinson &c		238 00
949		28	John W Sentz	N B Pottier	16 00
1039	Feb	4	Sylvanus W Hall		64 00
1069		8	P B Dobbins	Geo W Rummell	6 00
1151		15	Fillmore Hickman		5 00
1416	March	2	Geo Reynolds		66 00
1417		2	John Slack, Jr		217 00
1418		2	John Frew		20 00
1423		3	Sylvanus W Hall		174 40
1497		22	C D Reynolds	Joshua S Wilkinson	8 25
1495	July	12	J W Heavner	B B Musgrave	7 60
2040		25	Gibbens, Atkinson & Moore		225 00
2152	August	28	Geo Adams	S W Hall et als	427 71
				Total amount disbursed	$1,902 31

SUMMONING WITNESSES, PRINTING NOTICES OF REGISTRATION.

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1870				
65	Oct	10	John Claypool	J W F Holt	$99 30
185		26	Jacob Clamner		2 80
216	Nov	3	John Claypool	S M Brannon	6 50
372		21	T F Roane	Wm T Kidd	6 75
422		26	James Cunningham		9 80
506	Dec	6	J G Malcome		10 00
514		6	O L Liller		9 60
	1871				
952	Jan	28	J W Sentz		23 45
1060	Feb	7	J L McLean	T D Prichard	10 80
1261		23	Andrew Bender		8 60
1290		24	Geo Harman	J W Parsons	4 15
1781	May	27	W A Cracraft	Wm Roach	5 25
				Total amount disbursed	$197 00

PURCHASE FIRE-PROOF SAFE FOR AUDITOR'S OFFICE.

No.	Date.		In Whose Favor.	Assignee of.	Amount.
	1870				
76	Oct.	12	C D Reynolds	McNeal & Urban	$400 00

EXPENSES CIVIL SUIT AND PAY OF STATE AGENTS.

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1870.				
72	Oct.	11	A Norman		$1 50
137		21	Wm L Mahan		52 50
346	Nov.	18	W F Thayer		10 00
551	Dec.	12	Michael J Brieing		30 40
590		15	A Cunningham		5 75
	1871				
751	Jan.	9	A B Caldwell		170 00
814		16	John Slack		63 85
1121	Feb.	13	P B Dobbins	J M McWhorter.	37 50
1189		20	Henry Keltz		13 50
1308		25	H C McWhorter.		25 75
1384	March	1	John Slack		10 50
				Total amount disbursed	$421 25

RELIEF OF E. C. FOX.—(Chapter 215, Acts 1871.)

No.	Date.		In Whose Favor.	Assignee of	Amount.
1485	March	16	R S Blair	E C Fox	$31 80

REPAIRING AND FURNISHING WEST LIBERTY BRANCH NORMAL SCHOOL.

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1870				
99	Oct.	18	Geo W Johnson		$140 00
100		18	D C McKinnley		275 00
101		18	Geo Roberts		123 50
408	Nov.	25	C D Reynolds	T J Campbell	124 50
	1871				
1366	Feb.	28	A D Williams		293 75
				Total amount disbursed	$956 75

PUBLIC PRINTING.

No	Date.		In Whose Favor.	Assignee of	Amount.
	1870				
178	Oct	25	John Frew		$309 56
181		25	same		546 56
283	Nov	11	Gibbens, Atkinson & Co.		25 00
284		11	Rook & Shinn		10 00
285		11	John McWilliams		18 00
286		11	Wm Sumner & Co	Maupin & Parsons	27 00
287		11	J S Jacobs		26 75
288		11	Levi Klauser		12 00
302		14	D Long		6 00
304		14	Geo W Tippett		15 00
333		16	Merrill & Quigley		30 00
349		18	Sigler & Morris		30 00
434		29	John W Hunter	C H Hodgson	22 50
467	Dec	1	R G G Patrick		21 50
478		2	Wisner & Price		25 00

PUBLIC PRINTING—*Continued.*

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1870.				
556	Dec	13	Wm P Hubbard		$380 00
593		15	State Journal Office		8 00
683		29	Charleston Herald		10 00
698		30	Gibbens, Atkinson & Co		34 00
	1871				
719	Jan	2	Wm Harper		24 37
840		19	Gibbens, Atkinson & Co		8 00
915		27	Thos McCleery		20 00
1036	Feb	4	John Flew		2,347 99
1219		21	same		1,729 90
1220		21	same		1,637 50
1338		28	same		34 25
1419	March	2	Gibbens, Atkinson & Moore		4 00
1420		2	same		1 50
1478		13	Henry S Walker		3,013 40
1549	April	6	same		236 00
1553		7	same		29 00
1685	May	2	same		586 52
1692		4	same		5 50
1730		15	same		594 27
1731		15	same		506 89
1768		23	same		460 50
1789		30	Lewis Baker & Co		20 00
1810	une	2	H S Walker		1,205 67
1879		19	same		1,182 65
2078	August	4	same		2,006 40
2221	Sept	18	same		808 40
2222		18	same		82 00
				Total amount disbursed	$18,201 58

REMOVING PUBLIC PROPERTY.

No.	Date.		In Whose Favor.	Assignee of.	Amount.
	1870.				
187	Oct	28	J D Baines		$8 44
425	Nov	28	M Hill		20 00
457	Dec	1	Stephen Edwins		7 50
458		1	R D Jones		3 00
459		1	James A Green		4 50
460		1	Wm Brown		4 50
461		1	Nathan McClung		4 50
462		1	Peyton Langley		3 00
635		23	R Bush		2 25
636		23	Richard Williams		2 75
637		23	Herman Wells		2 75
638		23	Osborne Pate		2 75
639		23	R D Jones		1 50
640		23	Johnson Eskin		1 50
641		23	Caleb Smith		1 50
642		23	Anton Johnson		1 50
643		23	Fenton Hill		1 50
644		23	James Whitten		2 75
645		23	H Johnson		1 50
647		23	N C Brackett		1 00
648		23	Rich'd Saunders		75
649		23	Moses Staple		3 00
650		23	Andrew Anderson		3 75
651		23	Jesse Walker		3 00
652		23	Samuel Anderson		3 00
665		27	Andrew Jackson		4 50
673		28	John B Ferrell		6 40
674		28	John McMahon		8 00
675		28	Stephen Edwins		9 20
676		28	Nelson Jarrett		8 00
677		28	H Wiseman		4 60
708		28	Orsborne Pate		1 50
711		28	Julius Whiting		1 00
714		28	Benj Wade		13 50
715		28	Andrew Jackson		6 00

REMOVING PUBLIC PROPERTY.—*Continued.*

No	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
724	Jan 3	Wilson Harris		36 80
806	14	Andrew Jackson		11 25
836	18	B Wade		6 00
844	19	Isaac Allen		9 62
881	23	James M Ewing, Jr		2 70
912	26	R F Warren		9 62
1117	Feb 11	Frank Keys.		5 00
1190	20	S A Heaton.		6 00
1451	March 3	A Jenkins.		50 00
1614	April 18	Clem Bohn, col'd		9 50
1623	19	A G Davis		12 75
1645	24	A G Davis		8 00
1669	May 1	A Jenkins.		13 50
1675	2	Andrew Jackson.		13 50
1679	2	A G Davis		5 25
1683	2	Thos Perkins		3 00
1688	2	Benjamin Wade, col'd		6 75
1703	2	Z Morgan		3 00
			Total amount disbursed	$154 89

RENT OF LINSLEY'S INSTITUTE.

No	Date	In Whose Favor.	Assignee of	Amount.
	1870.			
209	Nov. 2	James Paull		$350 00

RELIEF OF HARRIET SMITH (Chapter 203, Acts 1871)

No.	Date.	In Whose Favor	Assignee of	Amount.
	1871.			
1501	March 22	Harriet Smith		$70 50

EXPENSES BOARD OF REGENTS STATE NORMAL SCHOOL.

No.	Date.	In Whose Favor	Assignee of	Amount.
	1870.			
394	Nov. 25	R C Humphrey		$2 50
682	Dec. 29	J T McClure		7 70
1956	July 5	E A Bennett		26 75
1957	5	J B Peyton		16 50
1959	5	W P Willey		43 00
1960	5	John Bassel.		21 00
2030	24	John M Phelps		40 75
2039	25	J B Peyton		29 75
2047	27	E A Bennett		20 75
2070	August 2	W P Willey		15 00
2070	2	J S Burdett		40 00
2094	10	John Bassel		12 25
			Total amount disbursed	$275 95

DEFENSE OF SUIT AGAINST GOVERNOR BOREMAN.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1871.			
563	Dec. 14	Benj Stanton		$100 00
564	14	Geo H Lee		100 00
			Total amount disbursed	$200 00

RELIEF OF R. S. BLAIR. (Chapter 174, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1484	March 16	R S Blair.		$31 80

FURNISHING AND APPARATUS FOR MARSHALL COLLEGE.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870.			
631	Dec. 21	S R Thompson.		$70 90

CONSTRUCTION OF WEST VIRGINIA HOSPITAL FOR THE INSANE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
730	Jan. 5	Jno Claypool	R J McCandlish	$5,000 00
900	24	J M Camden	same	5,000 00
1368	March 1	C D Reynolds	same	5,000 00
1453	3	John Claypool.	same	5,000 00
1662	April 29	Jno Claypool	same	5,000 00
1663	29	same	same	5,000 00
1852	June 13	same	same	10,000 00
1895	22	C D Reynolds	same	3,327 00
1896	22	same	same	5,000 00
1897	22	same	same	1,672 79
2028	July 22	Jno Claypool	same	5,000 00
1232	August 22	C D Reynolds	same	5,000 00
2228	Sept. 22	same	same	5,000 00
			Total amount disbursed	$65,000 00

HON. CHARLES J. FAULKNER.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1871.			
1528	March 31	C J Faulkner		$2,500 00

INSURING STATE NORMAL SCHOOL BUILDING.

No.	Date.	In Whose Favor.	Assignee of	Amount
1044	1871. Feb. 6	John Bishop		$112 50

SALARY OF VACCINE AGENT.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1851	1871. June 13	A S Patrick		$25 00

REFUNDING TAXES ERRONEOUSLY ASSESSED

No.	Date.	In Whose Favor.	Assignee of	Amount.
972	1871. Jan. 31	J M Bennett		$22 25

ENDOWMENT OF THE UNIVERSITY OF WEST VIRGINIA.

No.	Date.	In Whose Favor.	Assignee of	Amount.
1902	1871. June 23	C D Reynolds	Adam W Lorentz	$10,000 00

EXPENSES OF LEGISLATURE, SESSION OF 1871.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
824	Jan. 18	Wm P Hubbard		$66 00
860	20	Wm R McDonald		63 40
861	20	John H Hovermale		79 60
862	20	Charles Horner		61 90
863	20	C E Stubbs		88 20
874	21	Charles P Fisher		12 00
877	23	B F Ballard		43 20
878	23	F W Heiskell		76 80
888	24	Mitchell Cook		18 00
889	24	John R Brown		40 80
890	24	Samuel Gold		87 60
891	24	Charles F Scott		37 00
892	24	James Cather		42 00
893	24	Robert G Barr		69 00
896	24	N S Clark		220 00
898	24	W D Rollyson		56 20
899	24	E G Cracraft		69 00
901	24	J H Griffin		61 60
907	25	A Pritchard		57 60
909	25	Wm T Burdett		90 00
911	26	George Cozad		60 00
913	26	George Harman		74 20
917	27	Alpheus Jenkins		27 00

EXPENSES OF LEGISLATURE, SESSION OF 1871.—*Continued.*

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1871				
918	Jan.	27	James Scott		$17 00
924		27	Benjamin McGinnis		36 80
934		27	E W Wilson		89 20
936		27	F S Clark		6 00
937		28	Ballard P Cook		36 00
938		28	A G Davis		4 80
941		28	L A Martin		30 00
942		28	F D Hickman		48 00
943		28	E A Cunningham		48 00
945		28	Sylvester Upton		18 60
946		28	Charles S Lewis		75 60
947		28	J P Jones		57 20
956		30	Spicer Patrick		42 00
957		30	F R Hassler		23 00
958		30	James Morrow, Jr.		54 00
960		30	PB Duffy		48 00
966		31	J W Cracraft		560 00
980		31	David Simmons		10 00
981		31	Daniel Donehoo		79 60
990	Feb.	1	Lewis Baker		69 60
991		1	J B Peyton		66 00
992		1	Joseph Wheat		345 00
993		1	A G Davis		18 00
1004		2	Ellwood W Shallcross		26 00
1007		2	E G Cracraft		50 00
1008		2	Byron Love		49 20
1010		2	F R Hassler		48 00
1011		2	Mitchell Cook		51 00
1016		3	John Brannon		68 20
1017		3	T G Smith		189 45
1019		3	Geo Cozad		48 00
1020		3	Okey Johnson		82 80
1021		3	C W Moore		60 00
1022		3	James M Jackson		82 00
1023		3	W C Keever		37 40
1024		3	J L Nelson		64 00
1028		3	A B Clark		51 40
1033		4	Thos J West		47 60
1034		4	E M Estill		38 00
1035		4	Webster Beach		38 00
1037		4	Wm B Crane		57 60
1040		4	A G Davis		9 45
1041		4	P B Duffy		30 00
1043		6	E F Moore		52 50
1046		6	H R Howard		84 00
1048		6	John McCraw		83 00
1050		6	F D Hickman		36 00
1051		7	F D Simmons		66 00
1054		7	A G Davis		21 00
1056		7	R S Carr & Co.		66 00
1057		7	J L Nelson		32 00
1058		7	E G Cracraft		50 00
1059		7	J M Bennett		68 20
1062		7	A Smith		40 60
1064		8	Thos G Smith		82 95
1067		8	J W Horner		100 00
1072		8	W T Burdett		140 90
1073		8	A Pritchard		66 00
1075		8	W R McDonald		69 00
1076		9	Ballard P Cook		36 00
1077		9	Mitchell Cook		21 00
1078		9	Geo Cozad		36 00
1079		9	P B Duffy		30 00
1081		9	Geo W Engle		60 00
1083		9	W C Keever		72 00
1084		9	C M Bishop		54 80
1085		9	E W Shallcross		22 00
1086		9	Sylvester Upton		72 00
1087		9	F J Harmison & Co.		50 10
1088	Feb	9	Thos B Kline		93 40
1088		10	R A Flanagan		11 20
1094		10	S S Moore		92 45
1095		10	Samuel Gold		75 00
1096		10	C F Scott		75 00
1098		10	S S Moore		93 40
1099		10	King & Simpson		17310

EXPENSES OF LEGISLATURE—SESSION OF 1871.—*Continued.*

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1100	Feb 10	B F Ballard		$81 00
1102	11	Wm I Boreman		41 40
1118	13	Reuben Davisson		51 00
1122	13	F D Hickman		28 00
1129	13	Lewis Baker		140 00
1127	13	J H Stebely		88 60
1132	14	Spicer Patrick		45 00
1133	14	A G Davis		21 00
1136	14	James Scott		36 00
1137	14	Geo Cozad		30 00
1138	14	F W Meadows		50 00
1139	14	P B Duffey		30 00
1143	15	Chas S Lewis		60 00
1144	15	John W Keys		65 40
1146	15	John Garrett		11 00
1149	15	E F Moore		22 50
1152	16	A D Williams	Wm I Boreman	93 00
1153	16	Wm T Sarver		50 00
1164	16	J H Hovermale		90 00
1455	16	E W Shallcross		14 00
1157	16	E W Shallcross		15 50
1159	16	W H Webster		109 40
1160	19	Wm C Carper		186 60
1161	16	Chas F Scott		60 00
1163	16	C B Webb		96 00
1165	17	Ballard B Cook		24 00
1166	17	E G Cracraft		60 00
1167	17	A W Smith		206 00
1169	18	E Willis Wilson		45 00
1172	13	F D Hickman		20 00
1176	18	Geo Harman		135 00
1177	20	P B Duffy		36 00
1178	20	John B Lough		56 50
1179	20	Wm Lynch		45 80
1180	20	Wm T Burdett		120 00
1182	20	A G Tibbitts		140 00
1183	20	E G Cracraft		65 00
1184	20	John Garrett		135 00
1187	20	Byron Love		135 00
1191	21	Geo Cozad		42 00
1192	21	John P Jones		135 00
1193	21	J Bernard Peyton		80 00
1194	21	Wm C Keever		63 00
1195	21	Valentine Langfitt		176 20
1196	21	Francis W Heiskell		135 00
1197	21	Charles Horner		135 00
1198	21	J H Hovermale		45 00
1199	21	Isaac H Griffin		135 00
1200	21	Charles S Lewis		75 00
1201	21	Reuben Davisson		135 00
1202	21	R A Flanagan		135 00
1203	21	Henry Brannon		185 20
1205	21	John Faris		207 20
1210	21	A G Davis		21 00
1211	21	John W Keys		135 00
1212	21	Daniel Donehoo		135 00
1214	21	A B Clark		135 00
1215	21	C M Bishop		135 00
1218	21	L A Martin		105 00
1221	21	P W Simpson		5 00
1221	22	George Koonce		223 80
1223	22	J P Carper		6 00
1224	22	F R Hassler		87 00
1229	22	Alpheus Pritchard		69 00
1230	22	C E Stubbs		135 00
1231	22	Anthony Smith		135 00
1232	22	Wm Shannon		159 80
1233	22	Lewis J Newman		201 60
1234	22	F W Meadows		90 00
1235	22	W D Rollyson		135 00
1236	22	W R McDonald		66 00
1237	22	Benj McGinnis		135 00
1238	22	John McCraw		72 00
1239	22	J W Horner		28 80
1240	22	Geo C Sturgiss		192 80

EXPENSES LEGISLATURE—SESSION 1871—*Continued.*

No.	Date.		In Whose Favor.	Assignee of	Amount.
	1871				
1241	Feb	22	H P Brown		$157 40
1242		22	M C Nadenbousch		221 20
1243		22	William Lynch		135 00
1244		22	J H Stehley		135 00
1245		22	David Simmons		69 00
1246		22	James Morrow, Jr		135 00
1247		22	John Boggs		214 60
1248		22	Sylvester Upton		63 00
1249		22	Samuel Sheppard		169 80
1250		22	Thos J West		135 00
1251		22	James L Nelson		69 00
1252		22	E Willis Wilson		90 00
1253		22	James Cather		135 00
1254		22	O H P Washburn		185 20
1256		23	E W Shallcross		35 00
1257		23	George Koonce		214 00
1258		23	John B Lough		135 00
1259		23	Arnold & Ruffners		19 40
1262		24	J L McLean		141 00
1264		24	E W Shallcross		69 00
1265		24	Thomas D Campbell		181 50
1273		24	L Chenoweth		194 00
1274		24	C B Webb		168 80
1276		24	James M Jackson		81 00
1277		24	J Bernard Peyton		59 20
1278		24	B L Stephenson		148 00
1282		24	P B Duffy		110 20
1283		24	George Cozad		104 20
1288		24	A G Tibbetts		65 00
1289		24	H R Howard		108 00
1294		25	Levi, Garcelon & Hale		394 65
1297		25	E M Estill		74 50
1298		25	H G Davis		198 80
1299		25	William Price		195 60
1300		25	Lewis Baker		85 00
1301		25	Levi, Garcelon & Hale		368 72
1302		25	F D Hickman		28 00
1303		25	Wm B Crane		135 00
1306		25	Levi, Garcelon & Hale		17 25
1307		25	A G Davis		27 00
1315		27	Wm B Ice		190 00
1316		27	Samuel Gold		60 00
1317		27	Mitchell Cook		63 00
1318		27	John R Brown		135 00
1319		27	Spencer Dayton		187 80
1323		27	Albert W Knotts		328 00
1324		27	Lewis Applegate		209 00
1325		27	J D Moore	Wm A Alexander	141 00
1326		27	Ballard P Cook		18 20
1327		27	J D Baines		31 10
1329		28	Thomas B Kline		63 00
1330		28	E A Cunningham		132 00
1332		28	J S & R Skees		27 25
1334		28	F D Hickman		20 00
1335		28	W H Webster		42 00
1339		28	Spicer Patrick		48 00
1340		28	E F Moore		37 50
1341		28	N S Clark		225 00
1348		28	N S Clark		32 00
1349		28	James Scott		99 00
1350		28	E W S Moore		604 00
1351		28	Levi, Garcelon & Hale		143 72
1352		28	Ballard P Cook		39 00
1355		28	Robert G Barr		135 00
1359		28	Geo C Sturgiss		69 50
1361		28	D W Beach		74 50
1367	March	1	Wm I Boreman		42 00
1371		1	A.R Humphries		157 80
1372		1	J W Horner		125 00
1373		1	J W Horner		61 15
1374		1	F D Hickman		40 00
1375		1	E A Cunningham		73 50
1378		1	E Frey		24 00
1380		1	S S Moore		248 42
1389		1	E F Moore		69 60
1390		1	James Hervey		207 60

EXPENSES LEGISLATURE—SESSION 1871—*Continued.*

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1392	April 1	A Jenkins		$57 80
1394	1	Okey Johnson		60 00
1393	2	Geo W Engle		52 50
1395	2	W A Kelly		24 00
1397	2	John Frew		894 00
1396	2	J S Quarrier		24 00
1398	2	S S Moore		151 05
1399	2	W K Holmes		21 00
1401	2	Benj F Wyatt		135 00
1402	2	J L Caldwell		25 00
1403	2	John Frew		1,672 10
1404	2	James H Ferguson		155 80
1408	2	Alston G Dayton		165 30
1428	3	C P Snyder		24 00
1450	3	Henry Brannon		125 90
1462	6	W T Burdett		200 00
1463	6	A G Davis		167 45
1473	10	S S Moore		12 25
1671	May 4	R R Skees		2 00
1689	3	Moore & Stevenson		10 75
			Total amount disbursed	$26,913 46

GAS AND COAL FOR CAPITOL BUILDING.

No	Date.	In Whose favor.	Assignee of	Amount.
	1871.			
1012	Feb. 2	Parsons, Appleton & Co		$35 00
1027	3	Simon Terry		151 00
1113	11	Simon Terry		10 00
1597	April 15	S Solomon		250 00
1973	July 8	Charleston Gas Co.		3 80
			Total amount disbursed	$449 80

PURCHASE OF FLAG CASE (Chapter 5, Acts 1870)

	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1073	Feb. 3	Levi, Garcelon & Hale		$50 00

RELIEF OF GOODWYN LYKINS. (Chapter 46, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1865	June 15	Morgan Garrett	Goodwyn Lykins	$100 00

PREPARATION AND PUBLICATION OF CODE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
826	Jan. 18	James H Ferguson		$1,000 00
1405	March 2	James H Ferguson		1,000 00
1456	3	W P Hubbard		170 00
			Total amouut disbursed	$2,170 00

PAY OF EXECUTIVE COMMITTEE, STATE NORMAL SCHOOL.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1406	March 2	James H Ferguson	James H Poage	$300 00

INSURING STATE LIBRARY.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1410	March 2	West Va Ins. Co.		$50 00
4411	2	National Ins. Co. Wheeling		50 00
1475	13	Fire and Marine Ins., Co. Wheeling		25 00
1174	13	German Fire Ins. Co Wheeling		25 00
			Total amount disbursed	$150 00

FURNISHING CAPITOL BUILDING.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1467	March 8	W Louis Peters		$39 50
1602	April 15	Geo H Kidd		3 75
1651	25	Moore & Stevenson		12 54
1655	26	G Mendal & Co		518 98
1840	May 15	Levi, Garcelon & Hale		271 42
1966	July 6	G Ritter & Co		7 50
			Total amount disbursed	$853 69

RELIEF OF ALLEN McCLUNG. (Chapters 96 Acts of 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1635	April 20	J A Hamilton	Allen McClung	$200 00

RELIEF OF Z. SHIELDS. (Chapter 105, Acts 1871)

No.	Date	In Whose Favor.	Assignee of.	Amount.
1287	1871 Feb 24	R Davission	Z Shields	$37 50

RELIEF OF J B MORRISON. (Chapter 153, Act 1871.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1646	1871 April 25	David Goff	J B Morrison	$150 00

REMOVAL OF LUNATIC TO TENNESSEE. (Chapter 42, Act 1871)

No.	Date.	In Whose Favor.	Assignee of	Amount.
1759	1871 May 20	A W Woodford		$325 00

SALARY OF CLERK OF GENERAL SUPERINTENDENT OF FREE SCHOOLS.

No	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1562	April 8	J B Peyton		$83 34
1718	May 10	same		83 33
1755	19	same		166 67
1853	June 13	Jno Claypool	J B Peyton	50 00
1919	28	J B Peyton		166 66
2051	July 29	J B Peyton		150 00
			Total amount disbursed	$700 00

REFUNDING OVER-PAID TAXES

No	Date.	In Whose Favor	Assignee of	Amount.
	1871			
1624	April 19	Chandler & Stone		$11 92
1804	June 2	E L Bill	J H Trout	447 00
1835	7	same	T F Roane	5 00
1969	July 7	same	J H Trout	201 42
2104	August 14	John F Smith		368 29
2185	Sept. 5	E A Bennett		1 50
2205	11	E L Bill	Charles McDoddrell	276 47
			Total amount disbursed	$1,311 70

EXPENSES BOARD OF REGENTS, WEST VIRGINIA UNIVERSITY.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1567	April 10	J Claypool	T H Logan	$76 10
1901	June 23	C D Reynolds	Adam W Lorentz	173 90
			Total amount disbursed	$250 00

SALARIES OF TEACHERS AND CURRENT EXPENSES W. VA. UNIVERSITY.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1612	April 18	C D Reynolds	James Evans	$1,250 00
1903	June 23	same	Adam W Lorentz	1,250 00
			Total amount disbursed	$2,500 00

TRANSPORTATION OF PATIENTS TO INSANE HOSPITAL.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1594	April 14	E L Bill	T H Means	$79 95
1664	29	John Claypool	R J McCandlish	500 00
1772	May 23	same	same	500 00
			Total amount disbursed	$1,079 95

PUBLICATION OF NOTICES AND OTHER EXPENSES OF ELECTION.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1546	April 6	H S Walker		$124 25
1587	14	R Burke & Co		7 50
1634	22	B F Harden		7 50
1635	22	James W Woffindin		7 50
1636	22	Frysinger & Walters		8 00
1647	25	Heaton & McGlothlin		7 50
1648	25	J R Grove		7 50
1673	May 1	John H Zittle		7 50
1698	4	H N & W W B Gallagher		7 50
1699	4	C H Hodgson		7 50
1724	11	Richard Patrick		7 50
1735	16	Sigler & Morris		7 50
1766	23	H M Scott		7 50
1767	23	F R Elmslie		8 00
1770	23	H S Walker		7 50
1811	June 2	Major W P Cooper		10 00
1825	6	H R Howard		7 50
1849	13	David Goshorn		7 50
1867	15	Shaffer & Logan		7 50
1954	July 5	Maupin & Gordon		7 50
1955	5	Frew, Hagans & Hall		4 25
1977	10	Alfred Glass		7 50
2026	21	J B Hardwick		7 00
2218	Sept. 18	Henry S Walker		84 00
			Total amount disbursed	$373 00

CONSTRUCTION OF WALL AROUND PENITENTIARY.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1599	April 10	E A Hildreth		$13,500 05
1570	10	same		1,794 26
1805	June 2	Robert Simpson		653 40
1855	18	T P Shallcross		1,178 56
1858	13	R Simpson		2,320 00
1992	July 12	T P Shallcross		1,053 27
2005	14	Robert Simpson		7,628 01
2096	August 11	Robert Simpson		2,000 00
2219	Sept 18	same		5,000 00
			Tatal amount disbursed	$35,127 50

CURRENT EXPENSES OF HOSPITAL FOR INSANE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1678	May 2	C D Reynolds	R J McCandlish	$3,000 00
1769	23	same	same	4,000 00
1894	June 21	John Claypool	same	4,000 00
2037	July 25	C D Reynolds	same	5,000 00
2148	Aug 28	same	same	5,000 00
2233	Sept 25	same	same	4,000 00
			Total amount disbursed	$25,000 00

CONSTRUCTION OF BUILDINGS FOR DEAF, DUMB AND BLIND.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1706	May 6	J Claypool	D W Fisher	$1,000 00
1827	June 7	same	same	3,000 00
1982	July 11	same	same	2,000 00
2170	Sept 4	same	same	3,000 00
			Total amount disbursed	$9,000 00

FURNITURE FOR DEAF, DUMB AND BLIND INSTITUTE

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1705	May 6	John Claypool	D W Fisher	$500 00
1983	July 11	same	same	500 00
2171	Sept 4	same	same	500 00
			Total amount disbursed	$1,500 00

RELIEF OF JACOB PHARES. (Chapter 154 Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount
1682	1871. May 2	David Goff	Jacob Phares	$150 00

RELIEF OF CLAYBURN PIERSON. (Chapter 100 Acts 1871.)

No	Date.	In Whose Favor.	Assignee of	Amount.
1687	1871. May 2	Clayburn Pierson		$350 00

PRELIMINARY SURVEY OF RAILROADS.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1732	May 16	J Shields		$277 45
1733	16	same		7 91
1734	16	A H Campbell		500 00
1741	16	Wm Baird		100 00
1742	17	David Goshorn		31 15
1743	17	W F & J H Goshorn		15 42
1749	18	W G Norvell		87 90
1750	18	John Fulks		36 50
1787	29	W G Norvell		82 40
1816	June 5	J J Baines		16 65
1829	7	Baines & Ewing		53 65
1830	7	Laidley & Blackmore		165 35
1838	8	Wm Brooks		89 00
1860	14	J N Chamberlain		15 90
1861	14	A H Campbell		400 00
1891	21	John C Ruby		107 28
1936	July 3	Frank Dickinson (col'd)		26 66
2041	27	W F & J H Goshorn		3 70
2062	August 1	Mrs Ann C Baird	Wm Baird	100 00
2068	2	A H Campbell		600 00
2086	8	John C Ruby		105 10
2095	11	Baines & Ewing		5 65
2183	Sept. 5	W B Windsor		29 36
2207	12	A H Campbell		1,000 00
2223	18	H S Walker		8 00
			Total amount disbursed	$3,963 03

PRINTING THE CODE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
2108	August 15	Frew, Hagans & Hall		$5,000 00
2109	15	same		5,000 00
			Total amount disbursed	$10,000 00

PAY OF COMMISSIONERS TO ASSESS AND VALUE RAILROAD PROPERTY.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1726	May 13	Col B W Byrne		$90 35
1806	June 2	Col D D Johnson		21 80
1850	13	Charles Williams		69 05
			Total amount disbursed	$181 20

SALARY OF THE PRIVATE SECRETARY OF THE GOVERNOR

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1883	June 20	Geo H Kidd		$262 50
2050	July 29	Benj Daily.		75 00
2117	August 19	same		75 00
2246	Sept 30	same		75 00
			Total amount disbursed	$487 50

APPENDIX B.

SHOWING

VALUE OF PROPERTY

AND

AMOUNT OF TAXATION,

BY

COUNTIES.

APPENDIX B.

A tabular statement by counties, showing the number, kind, and assessed value thereof, of all Real and Personal Property listed for taxation, with the amount and description of taxes assessed thereon for the years 1870 and 1871, with a complete comparison of the various items for said years.

Counties arranged in alphabetical order.

At the end of the table will be found a summary of aggregate amounts.

BARBOUR COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871	Increase Value.	Decrease Value	1870. Am't Tax	1871 Am't Tax	Increase	Decrease
1	The number of Horses, Mules, Asses and Jennets, and their value.	2,872	3,049	177		$150,108 00	$159,573 00	$9,465 00		$300 22	$319 15	$18 93	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	374	408	34		11,130 00	11,425 00	295 00		22 26	22 85	59	
3	The number of Cattle, and their value.	9,607	11,225	1618		203,770 00	324,626 00	30,856 00		407 54	469 25	61 71	
4	The number of Sheep and their value.	9,776	8,444		1332	11,005 00	8,986 00		2,019 00	22 01	17 97		$4 04
5	The number of Hogs, and their value.	937	1,192	255	.	3,476 00	3,518 00	42 00		6 95	7 04	9	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	776	935	159		4,907 00	4,641 00		266 00	9 81	9 28		53
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c....	13	10		3	1,935 00	1,435 00		500 00	3 87	2 87		1 00
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c..					245 00	210 00		35 00	49	42		7
9	The value of Household and Kitchen Furniture, &c.					42,334 00	47,091 00	4,757 00		84 67	94 18	9 51	
10	The value of Property and capital (not including real estate and articles exempt, &c ,) employed, &c					118,944 00	47,055 00		71,889 00	237 89	94 11		143 78
11	The amount of money, bonds, and evidences of debt under control of receiver, &c.					8,500 00			8,500 00	17 00			17 00
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					90 00			90 00	18			18
13	The amount of average value of personal property required to be listed by merchants.....					36,800 00	25,700 00		11,100 00	73 60	51 40		22 20
14	The amount of the average value of material and manufactured articles required to be listed by manfacturers, &c.					18,415 00	1,680 00		6,735 00	36 83	3 36		33 47
15	The value of farming and gardening utensils, &c., not exempt from taxation.....					10,484 00	11,272 00	788 00		20 96	22 54	1 58	
16	The value of Toll Bridges and Ferries.												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.												
18	The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts						104,743 00	104,743 00			209 49	209 49	
19	Total value of personal property under different heads					$621,143 00	$661,955 00	$40,812 00		$1,242 28	$1,323 91	81 63	
20	The amount of Special Tax assessed on merchants for State purposes.....										8 74	8 74	
21	The amount of License tax assessed.									156 33			156 33
22	The total tax for State purposes on the above									$1,398 61	$1,332 65		65 96

BARBOUR COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax.	Increase	Decrease
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes		$4 39	$4 39	
24	Capitation: White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,850, 1871, 2,044; Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 41, 1871, 44 — Total '70, 1,891; Total '71, 2,088	$1,891 00	2,088 00	197 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	621 15	661 95	40 80	
	TAX FOR HOSPITAL.		33		
26	The total tax for construction of Hospital being 5 cents on each $100 valuation	310 66	0 98	20 32	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	4,221 42	4,417 97	196 55	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase	Decrease
1 Land. Number of Acres	225,555	221 067		4,488				
2 Land. Value of Buildings					$105,523 00	$107,591 00	$2,068 00	
3 Land. Value of Land					1,241,961 00	1,228,318 81		$13,642 19
4 Land. Average value per acre, 1871, $5 55								
5 Town Lots. Value of Buildings					20,410 00	20,892 00	482 00	
6 Town Lots. Value of Lots					4,696 00	4,647 60		48 40
7 Land and Lots—aggregate value					1,372,590 00	1,361,449 41		11,140 59

		1870 Am't Tax	1871 Am't Tax.	Increase	Decrease
8	Amount taxes assessed: State tax, 20 cents on each $100 value	2,745 18	2,722 90		$22 28
9	School tax, 10 cents on each $100 value	1,372 59	1,361 45		11 19
10	Hospital tax, 5 cents on each $100 value	686 28	680 72		5 56
11	Total amount tax on all Land, Town Lots and buildings	4,804 05	4,765 07		38 98
12	Total amount tax assessed on real and personal property in this county for the years 1870 and 1871 compared	9,025 47	9,183 04	157 57	

Total from all sources for State purposes, 1870, $4,143.79; 1871, $4,055.55. Increase, $88 24. Decrease,
Total for School, 1870, $5,884.74; 1871, $4,115 79 Increase, Decrease, $231 05.
Total for Hospital, 1870, $996 94, 1871, $1,011 70. Increase, Decrease, $14 76.

BERKELEY COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	3910	4156	246		$252,711 00	$255,405 00	$2,694 00		$505 42	$510 81	$5 39	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	1759	1694		65	145,303 00	58,625 00		$86,678 00	290 60	117 22		173 38
3	The number of Cattle, and their value.	6316	6369	53		113,913 00	117,855 00	3,942 00		227 82	235 70	7 88	
4	The number of Sheep, and their value.	8591	7696		895	20,097 00	18,197 00		1,900 00	40 19	36 38		3 81
5	The number of Hogs, and their value.	2139	3856	1717		19,243 00	23,705 00	4,462 00		38 49	47 40	8 91	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	1578	1555		23	22,816 00	21,382 00		1,434 00	45 63	42 76		2 87
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	98	109⅓	11⅓		15,697 00	16,815 00	1,118 00		31 39	33 63	2 24	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					4,096 00	4,069 00		27 00	8 19	8 14		05
9	The value of Household and Kitchen Furniture, &c					207,187 00	206,065 00		1,122 00	414 37	412 11		2 26
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					257,695 00	886,885 90	629,190 00		515 40	1,773 77	1,258 37	
11	The amount money, bonds, and evidences of debt under control of receiver, &c					45,761 00	129,677 00	83,916 00		91 54	259 34	167 80	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					2,500 00	95,700 00	93,200 00		5 00	191 40	186 40	
13	The amount of average value of personal property required to be listed by merchants					111,055 00	26,790 00		84,265 00	222 11	53 58		168 53
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					7,895 00	11,357 00	3,462 00		15 79	22 71	6 92	
15	The value of farming and gardening utensils, &c., not exempt from taxation.					59,709 00	59,622 00		87 00	119 42	119 23		19
16	The value of Toll Bridges and Ferries					1,015 00	1,300 00	285 00		2 03	2 60	57	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.					73,660 00	128,260 00	54,600 00		147 32	256 52	109 20	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.					261,893 00	236,514 00		25,379 00	523 78	473 03		50 75
19	Total value of Personal property under different heads					1,622,246 00	2,298,223 00	675,977 00		3,244 49	4596 33	1,351 84	
20	The amount of special ta assessed on merchants for State purposes										5 92	5 92	
21	The amount of License Tax assessed									3,527 08	3,792 10	265 02	
22	The Total Tax for State purposes on the above									6,771 57	8,394 35	1,622 78	

BERKELEY COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
22	The amount of Special Tax assessed on merchants for school purposes		$2 95	$2 95	
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 2,746; 1871, 2,795 ... Colored male inhabitants of the age of 21 years, at $1 tax on each, 1870, 239; 1871, 251... Total '70, 2,985; '71, 3,046	2,98. 00	3,046 00	61 00	
25	The amount tax on all personal property at 10 cents on each $100 value	1,622 25	2,298 22	675 97	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation, and special tax assessed on merchants for construction of Hospital, for 1871, 89 cents included herewith	811 13	1,150 00	339 00	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	12,189 95	14,891 52	2,701 57	

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.			
1	Land. Number of Acres	195,425	194,654		771							
2	Land. Value of Buildings					$654,985 00	$677,606 05	$22,621 05		1,309 97	1,355 21	
3	Land. Value of Land					2,921,732 00	3,023,321 57	101,589 57		5,843 46	6,046 64	
4	Land. Average value per acre for 1871, $15.73⅓											
5	Town Lots. Value of Buildings					557,317 62	572,717 60	15,399 98		1,114 63	1,145 43	
6	Town Lots. Value of Lots					177,873 28	176,304 62		1,568 66	355 74	352 61	
7	Land and Lots—aggregate value					4,311,907 90	4,449,949 84	138,041 94		8,623 81	8,899 90	
8	Amount taxes assessed: State Tax, 20 cents on each $100 value (includes back Taxes for 1870, $9.81; and for 1871, $9.64)									8,633 62	8,909 50	
9	School " 10 " " (" " 1870, 4.47 " 1871, 4.72)									4,316 38	4,454 64	
10	Hospital " 5 " " (" " 1870, — " 1871, 2.06)									2,155 95	2,226 97	
11	Total amount Tax on all Land, Town Lots and Buildings									15,105 95	15,591 11	485 16
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared									$27,295 90	$30,482 63	$3,186 73

Total from all sources for State purposes, 1870, $15,405.19; 1871, $17,303.85. Increase, $1,898 66 Decrease, . Total for School, '70, $8,923 63, '71, $9,801 81. Increase, $878.18. Decrease. . Total for Hospital, '70, $2,967.08, '71,3,376.97. Increase, $409.89; Decrease,$

BOONE COUNTY

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses, and Jennets, and their value.	592	692	100		$38,128 00	45,224 00	$7,096 00		$76 26	$90 45	$14 19	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	111	134	23		3,238 00	4,137 00	899 00		6 48	8 27	1 79	
3	The number of Cattle, and their value.	3,033	3,089	56		51,682 00	56,298 00	4,616 00		103 36	112 60	9 24	
4	The number of Sheep, and their value.	3,563	3,926	363		5,515 00	6,005 00	490 00		11 03	12 01	98	
5	The number of Hogs, and their value.	1,951	707		1,244	5,935 00	6,501 00	566 00		11 87	13 00	1 13	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	279	359	80		2,223 00	2,847 00	624 00		4 45	5 69	1 24	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.		27	27			338 00	338 00			68	68	
8	The value of all Gold and Silver plate and Jewelery, not in stock of merchants, &c.					25 00	140 00	115 00		05	28	23	
9	The value of Household and Kitchen Furniture, &c					35,391 00	39,618 00	4,227 05		70 78	79 24	8 46	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					25 00	11,849 00	11,824 00		05	23 70	23 65	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.												
12	The actual value of the capital and surplus or contingent funds of companies other than railroads												
13	The amount of average value of personal property required to be listed by merchants					9,500 00	66,386 00	56,886 00		19 00	132 77	113 77	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					78,000 00			78,000 00	156 00			156 00
15	The value of farming and gardening utensils, &c., not exempt from taxation					9,516 00	13,737 00	4,221 00		19 03	27 47	8 44	
16	The value of Toll Bridges and Ferries.												
17	The value of all personal property not exempt, including stock in Bank of Insurance Company doing business in the State												
18	The value of all credits and investments and all moneys, whether due or not, or in or out of State, after deducting debts					16,762 00	21,520 00	4,758 00		33 52	43 04		
19	The total value of personal property under different heads					$255,940 00	$274,600 00	$18,660 00		511 88	549 20	37 32	
20	The amount of special tax assessed on merchants for State purposes										4 17	4 17	
21	The amount of license tax assessed												
22	The Total Tax for State purposes on the above									511 88	553 37	41 49	

BOONE COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes		$2 08	$2 08	
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 819; 1871, 897. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 26; 1871, 30. Total '70, 845; Total '71, 927.	$845 00	927 00	82 00	
25	The amount tax on all personal property, at 10 cents on each $1.00 value	255 94	274 60	18 66	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital being 5 cents on each $100 valuation	127 97	137 30	9 33	
	Total tax for State, Free School and Hospital on all subjects above mentioned	1,740 79	4,894 35	153 56	

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870	1871	Increase	Decrease.
1	Land. Number of Acres	361,896	350,245		11,651				
2	Land. Value of Buildings					45,182 00	43,957 00		1,225 00
3	Land. Value of Land					406,424 00	362,932 35		43,491 65
4	Land. Average value per acre, 1871, $1 03								
5	Town Lots. Value of Buildings					1,410 00	1,510 00	100 00	
6	Town Lots. Value of Lots					1,483 00	1,376 60		107 00
7	Land and Lots—Aggregate value					$154,499 00	$409,775 95		44,723 65

		1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value	909 00	819 55		89 45
9	School " 10 " " " " "	454 50	409 77		44 73
10	Hospital " 5 " " " " "	227 25	204 88		22 37
11	Total amount Tax on all Land, Town Lots and Buildings	$1,590 75	$1,434 20		$156 55
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$3,331 54	$3,323 5		2 99

Total from all sources for State purposes, 1870, $1,420 88; 1871, $1,372 92. Increase, $ Decrease, $47 96. Total for School, 1870, $1,555, 44; 1871. $1,613 45 Increase, $58 01, Decrease. Total for Hospital, $1870, 355 22; 1871, $342 18 Increase, Decreas, $13 04.

BRAXTON COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871	Increase Value	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	1,370	1,484	114		$78,055 00	$85,708 00	$7,643 00		$156 11	$171 41	$15 30	
2	The number of wheeled Vehicles and value, not included in stock of merchants, &c.	125	143	18		3,676 00	4,285 00	609 00		7 35	8 57	1 22	
3	The number of Cattle and their value	3,816	4,027	211		65,320 00	72,056 00	6,736 00		130 64	144 11	13 47	
4	The number of Sheep and their value	9,111	9,068		43	10,269 00	9,807 00		462 00	20 54	19 61		93
5	The number of Hogs and their value	2,391	2,331		60	4,659 00	5,054 00	395 00		9 32	10 11	79	
6	The number of Watches and Clocks and value, not in stock of merchants &c.	539	598	59		3,791 00	3,889 00	98 00		7 58	7 78	20	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	1	1			50 00	50 00			10	10		
8	The value of all Gold and Silver plate and Jewelry not in stock of merchants, &c.					40 00	43 00	3 00		8	9	1	
9	The value of Household and Kitchen Furniture, &c.					40,533 00	43,672 00	3,139 00		81 07	87 34	6 27	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					1,500 00	9,000 00	7,500 00		3 00	18 00	15 00	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.						1,500 00	1,500 00			3 00	3 00	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.												
13	The amount of average value of personal property required to be listed by merchants					14,710 00	7,100 00		7,610 00	29 42	14 20		15 22
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					10,000 00	8,900 00		1,100 00	20 00	17 80		2 20
15	The value of farming and gardening utensils, &c., not exempt from taxation.					17,359 00	18,586 00	1,227 00		34 72	37 18	2 46	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					29,951 00	33,225 00	3,274 00		59 90	66 45	6 55	
19	Total value of personal property under different heads					$279,913 00	$302,875 00	$22,962 00		559 83	650 75	45 92	
20	The amount of special tax assessed on merchants for State purposes										8 84	8 84	
21	The amount of license tax assessed.									16 58			16 58
22	The Total Tax for State purposes on the above.									$576 41	$614 59	$38 18	

BRAXTON COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871 Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes		$4 39	$4 39	
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,232, 1871, 1,331; Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 11, 1871, 11 — Total '70, 1243; Total '71, 1,342	$1,243 00	1,342 00	99 00	
25	The amount tax on all personal property, at 10 cents on each $100 value.	279 91	302 87	22 96	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 value	138 85	151 45	12 60	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$2,238 17	$2,415 30	177 13	

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No Acres.	Decrease No Acres	1870.	1871	Increase.	Decrease
1	Land. Number of Acres	488,661	528,129	39,428					
2	Land. Value of Buildings					$40,740 00	$41,418 90	$670 90	
3	Land. Value of Land					849,028 00	878,803 19	297 75	
4	Land. Average value per acre, 1871, $1.73								
5	Town Lots. Value of buildings					4,821 00	5,321 00	$500 00	
6	Town Lots. Value of Lots					5,834 00	5,834 90	90	
7	Land and Lots—aggregate value					$900,423 00	$931,377 99	$30,954 99	

		1870. Am't Tax	1871 Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value	1,800 85	1,862 75	61 90	
9	School " 10 " " " " "	900 42	931 38	30 96	
10	Hospital Tax, 5 cents on each $100 value	450 21	465 69	15 48	
11	Total amount Tax on all Land, Town Lots and Buildings	$3,151 48	$3,259 82	108 34	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	5,389 65	5,675 12	285 47	

Total from all sources for State purposes, 1870, $2,377.26; 1871, $2,477.34. Increase, $100.08; Decrease. Total for School, 1870, $2,423.33; 1871, $2,580.64. Increase, $157.31; Decrease. Total for Hospital, 1870, $589.06, 1871, $617.14. Increase, $28 08, Decrease.

BROOKE COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Increase	Number Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.....	1,243	1,272	29		$79,650 00	79,145 00		505 00	$159 30	158 29		1 01
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	535	517		18	$31,723 00	19,920 00		11,803 00	63 45	39 84		23 61
3	The number of Cattle and their value.	1,864	2,114	250		44,199 00	51,220 00	7,021 00		83 40	102 44	14 04	
4	The number of Sheep and their value	37 246	34,004		3,242	75,219 00	70,435 00		4,784 00	150 43	140 87		9 56
5	The number of Hogs, and their value	249	322		27	2,422 00	2,565 00	143 00		4 84	5 13	1 71	
6	The number of Watches and Clocks, and value not included in stock of merchants, &c	420	304		116	6,809 00	5,773 00		1,036 00	13 62	11 55		2 07
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	69	70	1		9,490 00	9,700 00	210 00		18 98	19 40	42	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					440 00	240 00		200 00	88	48		40
9	The value of Household and Kitchen Furniture, &c					59,748 00	61,480 00	1,732 00		119 50	122 96	3 46	
10	The value of Property and capital(not including real estate and articles exempt, &c.,) employed, &c					204,665 00	62,710 00		141,955 00	409 33	125 42		283 91
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					55,355 00	46,560 00		8,795 00	110 71	93 12		17 49
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.					5,650 00	1,500 00		4,150 00	11 30	3 00		8 30
13	The amount of average value of personal property required to be listed by merchants					51,041 00	14,755 00		6,286 00	102 08	29 51		72 57
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....					22,295 00	22,240 00		55 00	44 59	44 48		11
15	The value of farming and gardening utensils, &c., not exempt from taxation					10,309 00	15,622 00	5,313 00		20 62	31 24	10 62	
16	The value of Toll Bridges and Ferries.....					4,000 00	7,000 00	3,000 00		8 00	14 00	6 00	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....					30,000 00	27,150 00		2,850 00	60 00	54 30		5 70
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts						176,990 00	176,990 00			353 98	353 98	
19	The Total value of personal property under different heads.....					$693,015 00	775,000 00	81,985 00		$1,386 03	$1,550 01	163 98	
20	The amount of Special Tax assessed on merchants for State purposes										1 00	1 00	
21	The Total amount of License Tax assessed									115 90	115 90		
22	The Total Tax for State purposes on the above									1,501 93	1,666 91	164 98	

BROOKE COUNTY—*Continued.*

	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes		50	50	
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,076; 1871, 1,118 / Color'd male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 18, 1871, 19. Total '70, 1,094. Total '71, 1,137	$1,094 00	$1,137 00	$43 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	693 02	775 00	81 98	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	314 51	387 50	72 99	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	3,603 46	3,966 91	363 45	

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1	Land. Number of Acres.	57,150	57,152	2					
2	Value of Buildings					$140,925 00	$146,825 00	$5,900 00	
3	Value of Land					1,640,626 00	1,631,971 92		$8,654 08
4	Average value per acre, 1871, $28.55								
5	Town Lots. Value of Buildings					160,860 00	149,285 00		11,575 00
6	Value of Lots					91,196 00	102,556 90	11,360 90	
7	Land and Lots—Aggregate value					2,033,607 00	2,030,638 82		2,968 18

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value	4,067 21	4,061 27		5 94
9	School Tax 10 " " " " "	2,033 61	2,030 63		2 98
10	Hospital tax 5 " " " " "	1,016 80	1,015 31		1 49
11	Total amount Tax on all Land, Town Lots and Buildings	$7,117 62	$7,107 21		10 41
12	Total amount Tax assessed on Real and Personal Property in the years 1870 and 1871 compared	$10,721 08	$11,074 12	$353 04	

Total from all sources for State purposes, 1870, $5,560 14; 1817, $5,728.18. Increase, $159.04, Decrease. Total for School, 1870, $3,820.63, 1871, $3,943.13 Increase. $122.50, Decrease, Total for Hospital, 1870, $1,331.31; 1871, $1,402 81. Increase, $71.50, Decrease.

CABELL COUNTY.

No	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	1,159	1,410	251		$80,335 00	$102,913 00	$22,578 00		$165 68	$205 83	$40 13	
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c	315	465	150		10,648 00	17,875 00	7,227 00		22 87	35 75	12 88	
3	The number of Cattle, and their value	3,523	3,706	183		77,959 00	88,574 00	10,615 00		155 92	177 15	21 23	
4	The number of Sheep and their value	4,509	4,073		436	4,723 00	4,270 00		453 00	9 44	8 55		89
5	The number of Hogs, and their value	1,395	1,866	471		6,203 00	6,627 00	424 00		12 41	13 25	84	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	474	782	308		5,937 00	9,100 00	3,163 00		11 87	18 21	6 34	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	21	29	8		3,602 00	5,700 00	2,098 00		7 20	11 40	4 20	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					1,784 00	2,847 00	1,063 00		3 57	5 70	2 13	
9	The value of Household and Kitchen Furniture, &c					58,982 00	77,235 00	18,253 00		117 96	154 47	36 51	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					61,965 00	2,405 00		59,560 00	123 93	4 81		119 12
11	The amount money, bonds, and evidences of debt under control of receiver, &c					2,900 00	116,760 00	113,860 00		5 80	233 52	227 72	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					4,000 00	12,900 00	8,900 00		8 00	25 80	17 80	
13	The amount of average value of personal property required to be listed by merchants					27,580 00	55,490 00	27,910 00		55 16	110 98	55 82	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					3,800 00	4,550 00	750 00		7 60	9 10	1 50	
15	The value of farming and gardening utensils, &c., not exempt from taxation					12,963 00	27,263 00	14,300 00		25 93	54 53	28 60	
16	The value of Toll Bridges and Ferries						300 00				60		
17	The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all moneys, whether due or not, in or out of the State, after deducting debts												
19	The total value of personal property under different heads					$366,670 00	$534,809 00	168,139 00		$733 34	$1,069 67		
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License Tax assessed									983 54	1,019 00	25 46	
22	The Total Tax for State purposes on the above									$1,716 88	$2,088 67		

CABELL COUNTY—*Continued.*

	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1 tax on each, '70, 1,181, '71, 1,356; Colored " " " " " '70, 9, '71, 38 — Total 1870, 1190 Total 1871, 1394	1,190 00	1,394 00	204 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	366 67	534 81	168 14	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	183 34	267 40	84 06	
27	Total taxes for State, Free School and Hospital on all subjects above mentioned	$3,456 89	$4,284 88		

	REAL ESTATE.	Number 1870	Number 1871	Increase No. Acres	Decrease No. Acres	1870	1871	Increase.	Decrease.
1	Land. Number of Acres	179,455	182,886	3,431					
2	Land. Value of Buildings					$71,440 00	$58,100 00		$13,340 00
3	Land. Value of Land					1,295,629 18	1,414,046 01	118,417 01	
4	Land. Average value per acre, 1871, $2.87.								
5	Town Lots. Value of Buildings					80,550 00	116,639 00	36,089 00	
6	Town Lots. Value of Lots					94,517 00	93,300 00		1,217 00
7	Land and Lots—Aggregate value					1,542,136 18	1,682,085 01		

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Tax Assesssed. State Tax, 20 cents on each $100 value	3,084 27	3,364 17	279 90	
9	School " 10 " " "	1,542 14	1,682 08	139 94	
10	Hospital " 5 " " "	771 07	841 04	69 97	
11	Total amount Tax on all Land, Town Lots and Buildings	$5,397 48	$5,887 29		
12	Total amount tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$8,854 37	$10,172 17	$1,317 80	

Total from all sources for State purposes, 1870, $4,801.15; 1871, $5,452.84. Increase, $651.69. Decrease, $

Total for School, '70, $3,098 81; '71, $3,610 89. Increase, $512 08. Decrease .

Total for Hospital, '70, $954 41; '71, $1,108.44. Increase, $154.03. Decrease .

*CALHOUN COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value		662				$39,728 00				79 45		
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c.		80				2,280 00				4 56		
3	The number of Cattle and their value.		1,641				33,899 00				67 79		
4	The number of Sheep and their value.		3,672				3,936 00				7 87		
5	The number of Hogs and their value.		708				2,100 00				4 20		
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.		220				1,395 00				2 79		
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.												
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.												
9	The value of Household and Kitchen Furniture, &c.						16,477 00				32 95		
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.						6,605 00				13 21		
11	The amount money, bonds, and evidences of debt under control of receiver, &c.						7,758 00				15 51		
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants						1,241 00				2 49		
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.						2,450 00				4 90		
15	The value of farming and gardening utensils, &c, not exempt from taxation						7,606 00				15 21		
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State						409 00				82		
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts						910 00				1 82		
19	Total value of Personal Property under different heads						127,825 00						
20	The amount of Special Tax assessed on merchants for State purposes.												
21	Amount of License Tax assessed.												
	The total Tax for State purposes on the above										$255 65		

*CALHOUN COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1 tax on each, 1870, , 1871, 663 / Colored " " " " " 1870, , 1871, 2 } Total 1870, , 1871, 665.		$665 00		
25	The amount tax on all personal property, at 10 cents on each $100 value		127 85		
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation		63 97		
27	Total tax for State, Free School and Hospital on all subjects above mentioned		$1,112 45		

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No Acres	1870.	1871.	Increase.	Decrease
1 Land. Number of Acres		190,541						
2 Land. Value of Buildings						$15,130 00		
3 Land. Value of Land						326,014 51		
4 Ave.age value per acre for 1871, $1.79								
5 Town Lots. Value of Buildings								
6 Town Lots. Value of Lots								
7 Land and Lots—Aggregate value						$341,144 51		

No.		1870 Am't Tax	1871 Am't Tax	Increase	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value		682 29		
9	School " 10 " " "		341 15		
10	Hospital " 5 " " "		170 58		
11	Total amount Tax on all Land, Town Lots and Buildings		$1,194 02		
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared.*		$2,306 47		

Total from all sources for State purposes, 1870, $, 1871, $937.91. Total for School, 1870, $, 1871, $1,134.00 Total for Hospital, 1870, $, 1871, $234 55.
Increase, $. Decrease, $. Increase, $. Decrease, $. Increase, $. Decrease, $.

*The return for this county incomplete for 1870.

CLAY COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871 Am't Tax	Increase	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	300	336	36		$15,880 00	$18,305 00	$2,425 00		$31 76	$36 61	$4 85	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	7	16	9		205 00	480 00	275 00		41	96	55	
3	The number of Cattle, and their value	1,157	1,305	148		17,965 00	18,704 00	739 00		35 93	37 41	1 48	
4	The number of Sheep, and their value	2,475	2,718	243		3,194 00	4,095 00	901 00		6 39	8 19	1 80	
5	The number of Hogs, and their value	998	1,019	11		1,847 00	2,267 00	420 00		3 69	4 53	84	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c	11	130	119		106 00	736 00	630 00		21	1 47	1 26	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c												
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					15 00	25 00	10 00		03	05	02	
9	The value of Household and Kitchen Furniture, &c					7,992 00	8,403 00	411 00		15 98	16 81	83	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c												
11	The amount money, bonds, and evidences of debt under control of receiver, &c												
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					300 00			$300 00	60			$0 60
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c												
15	The value of farming and gardening utensils, &c, not exempt from taxation					1,768 00	2,995 00	1,227 00		3 54	5 99	2 45	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					5,562 00	5,446 00		116 00	11 12	10 89		23
19	The Total value of Personal Property under different heads					$54,834 00	$61,456 00	6,622 00		109 66	122 91	13 25	
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License Tax assessed												
22	The Total Tax for State purposes on the above									109 66	122 91	13 25	

CLAY COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 386, 1871, 403. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1871. Total 1870, 386. Total 1871, 403.	$386 00	$403 00	$17 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	54 83	61 46	6 63	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	27 42	30 73	3 31	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$577 91	$618 10	40 19	

REAL ESTATE.	Number 1870	Number 1871	Increase No. Acres	Decrease No. Acres	1870	1871	Increase.	Decrease
1 Land. Number of Acres	229,958	265,100	35,142					
2 Land. Value of Buildings					13,217 00	13,277 00	60 00	
3 Land. Value of Land					257,753 00	288,906 98	30,153 98	
4 Land. Average value per acre, 1871, $1.14.								
5 Town Lots. Value of Buildings					1,300 00	1,300 00		
6 Town Lots. Value of Lots					583 00	583 00		
7 Land and Lots—Aggregate value					$272,853 00	$304,066 98	$21,213 98	

		1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value. ($25 32 back taxes added in 1871.)	546 80	633 45	86 65	
9	School " 10 " " " " " (12 66 " " " " ")	273 41	316 73	43 32	
10	Hospital " 5 " " " " " (6 33 " " " " ")	136 74	158 36	21 62	
11	Total amount Tax on all Land, Town Lots and Buildings ($44 31 back taxes added in 1871.)	$956 95	$1,108 54	$151 59	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared.	$1,534 86	$1,726 64	$191 78	

Total from all sources for State purposes, 1870, $656 46; 1871, $756 36. Increase, $99 90. Decrease, $.
Total for School, 1870, $714 46; 1871, $781 19. Increase, $66 63. Decrease, $.
Total for Hospital, 1870, $164 16; 1871, $189 09. Increase, $14 93. Decrease,

DODDRIDGE COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	1,615	1,769	154		$95,127 00	$112,450 00	$17,323 00		$190 25	$224 90	$34 65	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	23	37	14		953 00	1,875 00	922 00		1 91	3 75	1 84	
3	The number of Cattle, and their value.	3,868	4,978	1,110		82,924 00	116,236 00	33,312 00		165 85	232 47	66 62	
4	The number of Sheep and their value.	6,533	5,763		770	6,829 00	8,358 00	1,529 00		13 66	16 72	3 06	
5	The number of Hogs, and their value.	855	777		78	3,735 00	2,984 00		751 00	7 47	5 97		$1 50
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	633	872	239		4,121 00	5,101 00	980 00		8 24	10 20	1 96	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	4	5	1		500 00	540 00	40 00		1 00	1 08	08	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.						40 00	40 00			08	08	
9	The value of Household and Kitchen Furniture, &c.					40,122 00	41,771 00	1,649 00		80 24	83 54	3 30	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.						62,394 00	62,394 00			124 79	124 79	
11	The amount of money, bonds, and evidences of debt under control of receiver, &c.					100 00			100 00	20			20
12	The actual value of the capital and surplus or contingent funds of companies other than Rai roads.					800 00	11,890 00	11,090 00		1 60	23 78	22 18	
13	The amount of average value of personal property required to be listed by merchants.					25,950 00	32,315 00	6,365 00		51 90	64 63	12 73	
14	The amount of the average value of material and manufactured articles required to be listed by manfacturers, &c.					8,475 00			8,475 00	16 95			16 95
15	The value of farming and gardening utensils, &c., not exempt from taxation.					6,259 00	3,966 00		2,293 00	12 52	7 93		4 59
16	The value of Toll Bridges and Ferries.												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.												
18	The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts					54,967 00			54,967 00	109 93			109 93
19	Total value of personal property under different heads					$330,862 00	$399,928 00	$69,066 00		$661 82	$799 84	138 02	
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License tax assessed.												
22	The total tax for State purposes on the above									$661 82	$799 84	138 02	

DODDRIDGE COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation: White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,298, 1871, 1,393; Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 5; 1871, 6, — Total '70, 1,303. Total '71, 1,399.	$1,303 00	$1,399 00	$96 00	
25	The amount tax on all personal property, at 10 cents on each $100 value, (and back taxes for 1870, $2.05)	332 91	399 93	67 02	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	166 11	190 96	33 85	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$2,463 84	$2,798 73	334 89	

REAL ESTATE.		Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase	Decrease.
1	Land. Number of Acres	276,584	271 175		5,409				
2	Land. Value of Buildings					$49,142 00	$42,157 00		6,985 00
3	Land. Value of Land					935,714 00	911,755 00		$23,959 00
4	Land. Average value per acre, 1871, $3.51								
5	Town Lots. Value of Buildings					18,226 00	17,926 00		300 00
6	Town Lots. Value of Lots					14,194 00	14,604 00	410 00	
7	Land and Lots—aggregate value					1,017,276 00	986,442 00		30,834 00

No.		1870 Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
8	Amount taxes assessed: State tax, 20 cents on each $100 value	2,043 10	1,980 51		$62 59
9	School tax, 10 cents on each $100 value	1,022 05	990 35		31 70
10	Hospital tax, 5 cents on each $100 value	507 70	495 51		12 19
11	Total amount tax on all Land, Town Lots and buildings	$3,572 85	$3,466 37		
12	Total amount tax assessed on real and personal property in this county for the years 1870 and 1871 compared	$6,036 69	$6,265 00	228 31	

Total from all sources for State purposes, 1870, $2,704.92; 1871, $2,780.35. Increase, $75 43. Decrease, .
Total for School, 1870, $2,657 96; 1871, $2,789 28. Increase, $131 32 Decrease, .
Total for Hospital, 1870, $673.81; 1871, $695.47. Increase, $21 66. Decrease, .

FAYETTE COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870	Value 1871	Increase Value.	Decrease Value	1870 Am't Tax.	1871 Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	1145	1242	97		$57,070 00	$60,990 00	$3,920 00		$114 14	$121 98	$7 84	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	274	320	46		7,580 00	8,195 00	615 00		15 16	16 36	1 23	
3	The number of Cattle, and their value.	3629	3607		22	49,315 00	51,073 00	1,758 00		98 61	102 10	3 54	
4	The number of Sheep, and their value.	6190	6718	522		6,440 00	7,104 00	664 00		12 88	14 21	1 33	
5	The number of Hogs, and their value.	1693	1993	300		3,730 00	4,252 00	522 00		7 46	8 50	1 04	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	123	190	67		1,665 00	2,060 00	395 00		3 33	4 12	79	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	4	3		1	375 00	190 00	1 85		75	38		$0 37
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					120 00	120 00			24	24		
9	The value of Household and Kitchen Furniture, &c.					32,515 00	35,964 00	3,449 00		65 03	71 93	6 90	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.												
11	The amount money, bonds, and evidences of debt under control of receiver, &c.												
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.												
13	The amount of average value of personal property required to be listed by merchants.					11,895 00	23,300 00	11,405 00		23 79	46 60	22 81	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					1,500 00			1,500 00	3 00			3 00
15	The value of farming and gardening utensils, &c., not exempt from taxation.					11,245 00	11,198 00		47 00	22 49	22 40		09
16	The value of Toll Bridges and Ferries						100 00	100 00			20	20	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.					26,045 00	38,049 00	12,004 00		52 09	76 99	24 90	
19	Total value of Personal property under different heads					$209,185 00	$242,595 00	33,110 00		418 97	485 19	66 22	
20	The amount of special tax assessed on merchants for State purposes									538 70	39 04		499 66
21	The amount of License Tax assessed									140 00	58 89		81 11
22	The Total Tax for State purposes on the above.									1,097 67	583 12		514 55

FAYETTE COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	$2 68	$7 01	$4 33	
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,173; 1871, 1,272 / Colored male inhabitants of the age of 21 years, at $1 tax on each, 1870, 15; 1871, 53 — Total '70, 1,188, Total '71, 1,325	1,188 00	1,325 00	137 00	
25	The amount tax on all personal property at 10 cents on each $100 value	209 49	242 59	33 10	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation, and amount special tax assessed on merchants for same purpose, 1870, $1; 1871, $3.47	105 72	124 79	19 07	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$2,603 56	$2,282 51		$321 05

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase	Decrease.
1 Land. Number of Acres	464,973	478,363	13,390					
2 Land. Value of Buildings					$78,740 00	$81,442 10	$2,702 90	
3 Land. Value of Land					911,867 83	896,976 09		14,891 74
4 Land. Average value per acre for 1871, $2.03								
5 Town Lots. Value of Buildings					4,100 00	4,000 00		100 00
6 Town Lots. Value of Lots					4,265 42	4,306 42	41 00	
7 Land and Lots—aggregate value					998,973 25	986,724 61		12,248 64

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount taxes assessed. State Tax, 20 cents on each $100 value	2,276 14	1,973 45		302 69
9	School " 10 " "	1,112 45	986 72		125 73
10	Hospital " 5 " "	492 89	493 36	47	
11	Total amount Tax on all Land, Town Lots and Buildings	$3,881 48	$3,453 53		427 95
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$6,485 04	$5,736 04		749 00

Total from all sources for State purposes, 1870, $3,373.81; 1871, $2,556.57. Increase, Decrease, $817.24. Total for School, '70, $2,512.62, '71, $2,561.32. Increase, $48.70. Decrease, . Total for Hospital, '70, $598.61, '71, $618.15. Increase, $19.54; Decrease,$

GILMER COUNTY

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value	1870. Am't Tax	1871 Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses, and Jennets, and their value.	1,035	1,101	66		$65,267 00	65,975 00	$708 00		$130 53	$131 95	$1 42	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	160	181	21		5,374 00	5,617 00	243 00		10 75	11 23	48	
3	The number of Cattle, and their value.	2,551	2,758	207		57,582 00	59,934 00	2,352 00		115 16	119 87	4 71	
4	The number of Sheep, and their value.	5,170	4,696		474	6,096 00	4,593 00		$1,503 00	12 19	9 19		$3 00
5	The number of Hogs, and their value.	868	1,016	148		3,096 00	3,057 00		39 00	6 19	6 11		08
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	310	354	44		1,825 00	2,407 00	582 00		3 65	4 81	1 16	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	2	1		1	350 00	250 00		100 00	73	50		23
8	The value of all Gold and Silver plate and Jewelery, not in stock of merchants, &c.					100 00	151 00	51 00		20	30	10	
9	The value of Household and Kitchen Furniture, &c.					29,660 00	31,272 00	1,612 00		59 32	62 54	3 22	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.												
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					13,642 00	19,955 00	6,313 00		27 28	39 91	12 63	
12	The actual value of the capital and surplus or contingent funds of companies other than railroads												
13	The amount of average value of personal property required to be listed by merchants												
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.						860 00	860 00			1 72	1 72	
15	The value of farming and gardening utensils, &c, not exempt from taxation					9,852 00	13,192 00	3,340 00		19 70	26 38	6 68	
16	The value of Toll Bridges and Ferries						225 00	225 00			45	45	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in the State												
18	The value of all credits and investments and all moneys, whether due or not, or in or out of State, after deducting debts						1,200 00	1,200 00			2 40	2 40	
19	The total value of personal property under different heads.					$192,863 00	$208,498 00	$15,635 00		385 72	417 00	31 18	
20	The amount of special tax assessed on merchants for State purposes									21 85	20 40		1 45
21	The amount of license tax assessed									38 00			
22	The Total Tax for State purposes on the above									$445 57	$437 40		8 17

GILMER COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	$10 92	$10 20		$0 72
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 821; 1871, 863. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 5; 1871, 4. Total '70, 826; Total '71, 867	$826 00	867 00	$41 00	
25	The amount tax on all personal property, at 10 cents on each $1.00 value	192 86	208 49	15 63	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation, and amount tax assessed on merchants for Hospital, 1870, $5.46; 1871, $5.10	101 89	109 35	7 46	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$1,577 24	$1,632 44	55 20	

No.	REAL ESTATE.	Number 1870.	Number 1871.	Increase No Acres.	Decrease No. Acres	1870	1871	Increase.	Decrease.
1	Land. Number of Acres	266,299	215,861		50,438				
2	Land. Value of Buildings					$89,936 00	90,726 00	$790 00	
3	Land. Value of Land					510,049 88	512,526 63	2,476 75	
4	Land. Average value per acre, 1871, $2 10								
5	Town Lots. Value of Buildings					14,470 00	13,915 00		$555 00
6	Town Lots. Value of Lots					22,881 00	11,437 00		11,444 00
7	Land and Lots—Aggregate value					$637,336 88	$628,604 63		$8,732 25

No.		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 valus	1,274 67	1,257 21		17 46
9	School " 10 " " " " "	637 34	628 60		8 74
10	Hospital " 5 " " " " "	318 67	314 30		4 37
11	Total amount Tax on all Land, Town Lots and Buildings	$2,230 68	$2,190 11		$30 57
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$3,807 92	$3,822 55	14 63	

Total from all sources for State purposes, 1870, $1,720 24; 1871, $1,694 61. Increase, $ Decrease, $25 63. Total for School, 1870, $1,667 12; 1871. $1,714 29 Increase, $47 17. Decrease. Total for Hospital, 1870, $420 56; 1871, $423 65 Increase, $3 09. Decrease,

GRANT COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	1,499	1,581	81		$103,170 00	$99,777 00		3,393 00	$206 34	$199 55		$6 79
2	The number of wheeled Vehicles and value, not included in stock of merchants, &c.	152	343	291		12,185 00	14,895 00	2,710 00		24 37	29 79	$5 42	
3	The number of Cattle and their value	5,151	5,042		109	139,191 00	138,972 00		219 00	278 38	277 94		44
4	The number of Sheep and their value	6,947	6,338		609	11,891 00	11,958 00	67 00		23 78	23 92	14	
5	The number of Hogs and their value	1,148	1,311	163		5,254 00	7,272 00	2,018 00		10 51	14 54	4 03	
6	The number of Watches and Clocks and value, not in stock of merchants &c.	418	652	234		4,051 00	4,803 00	752 00		8 10	9 61	1 51	
7	The number of Piano-fortes, &c, and value, not included in stock of merchants, &c.	4	54	50		900 00	1,045 00	145 00		1 80	2 09	29	
8	The value of all Gold and Silver plate and Jewelry not in stock of merchants, &c.					874 00	827 00		47 00	1 75	1 65		10
9	The value of Household and Kitchen Furniture, &c.					50,328 00	52,265 00	1,937 00		100 66	104 53	3 87	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					134,169 00	135,035 00	866 00		268 34	270 07	1 63	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.						50 00	50 00			10	10	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants.					25,100 00	24,015 00		1,085 00	50 20	48 03		2 17
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					3,200 00			3,200 00	6 40			6 40
15	The value of farming and gardening utensils, &c., not exempt from taxation					19,073 00	29,624 00	10,551 00		38 14	59 25	1 11	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts												
19	Total value of personal property under different heads					$509,386 00	$520,538 00	$11,152 00		1,018 77	1,041 07	22 30	
20	The amount of special tax assessed on merchants for State purposes												
21	The amount of license tax assessed									312 33			312 33
22	The Total Tax for State purposes on the above									$1,331 10	$1,041 07		$290 03

GRANT COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 805; 1871, 859; Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 58; 1871, 71 — Total '70, 863: Total '71, 930	$863 00	$930 00	$67 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	509 38	520 53	11 15	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 value	254 69	260 26	5 57	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$2,958 17	$2,751 86		$256 31

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No Acres.	Decrease No Acres.	1870.	1871	Increase	Decrease.
1	Land. Number of Acres	354,050	354,867	817					
2	Land. Value of Buildings					$113,817 00	$124,718 70	$10,901 70	
3	Land. Value of Land					1,189,646 00	1,220,257 66	40,611 66	
4	Land. Average value per acre, 1871, $3.79								
5	Town Lots. Value of buildings					15,114 00	14,996 00		118 00
6	Town Lots. Value of Lots					3,032 00	2,911 50		120 50
7	Land and Lots—aggregate valuation					1,321,609 00	1,362,883 86	$41,274 86	

No.			1870. Am't Tax	1871. Am't Tax	Increase	Decrease.
8	Amount Taxes Assessed.	State Tax, 20 cents on each $100 value (Including $4 59, back taxes in 1871)	2,643 22	2,730 35	87 13	
9	Amount Taxes Assessed.	School " 10 " " " " " (" 2 29, " " ")	1,321 60	1,365 17	43 57	
10	Amount Taxes Assessed.	Hospital Tax, 5 cents on each $100 value (" 1.14, " " ")	660 80	682 58	21 78	
11	Amount Taxes Assessed.	Total amount Tax on all Land, Town Lots and Buildings (" 8.02, " " ")	$4,625 62	$4,778 10	152 48	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared		$7,583 79	$7,529 96		53 83

Total from all sources for State purposes, 1870, $3,974.32; 1871, $3,771.42. Increase, Decrease. $202.90; Total for School, 1870, $2,633.98; 1871, $2,815 70. Increase, $121.72; Decrease. Total for Hospital, 1870, $915.49; 1871, $942 84. Increase, $27 35, Decrease.

GREENBRIER COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value..	3,484	3,287		197	$238,789 00	$224,788 00		$14,001 00	$476 86	$449 57		$27 29
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	160	286	126		17,345 00	15,016 00		2,329 00	34 76	30 03		4 73
3	The number of Cattle and their value.	9,804	8,862		942	246,492 00	223,806 00		22,686 00	492 83	447 61		45 22
4	The number of Sheep and their value.	12 415	10,496		1,919	18,885 00	15,782 00		3,103 00	37 84	31 56		6 28
5	The number of Hogs, and their value.	1,153	1,376	223		4,787 00	5,492 00	705 00		9 66	10 98	$1 32	
6	The number of Watches and Clocks, and value not in stock of merchants, &c.....	956	1,274	318		12,072 00	13,048 00	976 00		24 22	26 10	1 88	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	52	45		7	8,615 00	7,475 00		1,140 00	17 32	14 95		2 37
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					2,195 00	2,368 00	173 00		4 46	4 74	28	
9	The value of Household and Kitchen Furniture, &c					121,926 00	118,726 00		3,200 00	243 76	237 45		6 31
10	The value of Property and capital(not including real estate and articles exempt, &c.,) employed, &c..					66,372 00	98,307 00	31,935 00		132 84	196 61	63 77	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.....					32,895 00	600 00		32,295 00	65 88	1 20		64 68
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads....						3,000 00	3,000 00			6 00	6 00	
13	The amount of average value of personal property required to be listed by merchants....					65,489 00	12,100 00		53,389 00	131 08	24 20	106 88	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....					10,085 00	5,550 00		4,535 00	20 26	11 10		9 16
15	The value of farming and gardening utensils, &c., not exempt from taxation					48,267 00	56,608 00	8,341 00		96 56	113 21	16 65	
16	The value of Toll Bridges and Ferries...						5,705 00	5,705 00			11 41	11 41	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State						246 00	246 00			49	49	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					161,044 00	262,767 00	101,723 00		322 18	525 53	203 35	
19	The Total value of personal property under different heads..... .					1,055,255 00	1,071,384 00	16,129 00		$2,110 51	$2,142 74	32 23	
20	The amount of Special Tax assessed on merchants for State purposes									78 95			78 95
21	The amount of License Tax assessed.....									1,469 90	349 56		1,120 34
22	The Total Tax for State purposes on the above									$4,659 36	$2,492 30		2,167 06

GREENBRIER COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	$3 60			$3 60
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 2,024; 1871, 1,797. Color'd male inhabitants of the age of 21 years, at $1 00 tax on each, '70, 192, '71, 179. Total '70, 2,216. Total '71, 1,976	2,216 00	$1,976 00		240 00
25	The amount tax on all personal property, at 10 cents on each $100 value	1,055 25	1,071 38	$61 13	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	527 64	535 68	8 04	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$8,461 85	$6,075 36		2,386 49

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase	Decrease.
1	Land. Number of Acres.	672,755	663,907		8,848				
2	Value of Buildings					$505,874 00	$546,916 94	$41,042 94	
3	Value of Land					2,521,884 00	2,482,350 02		$39,533 98
4	Average value per acre, 1871, $3.74								
5	Town Lots. Value of Buildings					165,116 00	149,801 50		15,314 50
6	Value of Lots					57,923 00	44,406 03		13,516 97
7	Land and Lots—Aggregate value					3,250,797 00	3,223,474 49		$27 322 51

		1870 Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value (including $32.90 back taxes)	6,534 48	6,446 94		87 54
9	School Tax 10 " " " " " (" 16.45 " ")	3,267 24	3,223 47		43 77
10	Hospital tax 5 " " " " "	1,625 39	1,611 73		13 66
11	Total amount Tax on all Land, Town Lots and Buildings	$11,427 11	$11,282 14		144 97
12	Total amount Tax assessed on Real and Personal Property in the years 1870 and 1871 compared	$19,888 96	$17,357 50		$2,531 46

Total from all sources for State purposes, 1870, $11,193.84; 1871, $8,939.24. Increase, Decrease. $2,254.60. Total for School, 1870, $6,542.09; 1871, $6,270.85. Increase. Decrease, $271.24 Total for Hospital, 1870, $2,153.03; 1871, $2,147.41 Increase, Decrease, $5.62

HAMPSHIRE COUNTY.

No	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	2,506	2,632	126		$171,305 00	$181,970 00	$10,665 00		$342 61	$363 94	$21 33	
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c	451	523	72		18,100 00	18,650 00	550 00		36 20	37 30	1 10	
3	The number of Cattle, and their value.	6,150	5,905		245	113,330 00	123,853 00	10,523 00		226 66	247 71	21 05	
4	The number of Sheep and their value	7,687	6,165		1,522	14,932 00	12,766 00		2,166 00	29 86	25 52		$4 33
5	The number of Hogs, and their value.	849	973	124		4,749 00	6,885 00	2,136 00		9 49	13 77	4 28	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	583	531		58	6,165 00	5,959 00		206 00	12 33	12 92	39	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	23	23			2,775 00	2,645 00		130 00	5 55	5 29		26
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					645 00	720 00	75 00		1 29	1 44	15	
9	The value of Household and Kitchen Furniture, &c					78,883 00	81,415 00	2,532 00		157 76	162 83	5 07	
10	The value of Property and capital (not including real estate and articles exempt, &c ,) employed, &c					34,340 00	33,015 00		1,325 00	68 68	66 03		2 65
11	The amount money, bonds, and evidences of debt under control of receiver, &c					8,111 00			8,111 00	16 21			16 21
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					47,050 00	41,600 00		5,450 00	94 10	83 20		10 90
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					6,100 00	5,700 00		400 00	12 20	11 40		80
15	The value of farming and gardening utensils, &c., not exempt from taxation					42,935 00	47,273 00	4,338 00		86 87	94 47	7 60	
16	The value of Toll Bridges and Ferries						300 00	300 00			60	60	
17	The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all moneys, whether due or not, in or out of the State, after deducting debts					47,340 00	51,775 00	4,435 00		94 68	103 55	8 87	
19	The total value of personal property under different heads					$597,745 00	$614,670 00	$16,925 00		$1,195 00	$1,228 98	33 98	
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License Tax assessed									416 66	737 61	320 95	
22	The Total Tax for State purposes on the above									$1,611 66	$1,966 59	354 93	

HAMPSHIRE COUNTY—*Continued.*

	PERSONAL PROPERTY.	1870 Am't Tax	1871. Am't Tax	Increase	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1 tax on each, '70, 1,462 '71, 1,542; Colored " " " " " '70, 90, '71, 100 — Total 1870, 1,552 Total 1871, 1,642	1,552 00	1,642 00	90 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	597 75	614 67	16 92	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	298 00	307 13	9 13	
27	Total taxes for State, Free School and Hospital on all subjects above mentioned	$4,059 41	$4,530 39	470 98	

	REAL ESTATE.	Number 1870	Number 1871	Increase No. Acres	Decrease No. Acres	1870	1871	Increase.	Decrease.
1	Land. Number of Acres	354,819	356,403	1,584					
2	Land. Value of Buildings					$231,841 00	$269,611 00	$37,770 00	
3	Land. Value of Land					1,408,733 00	1,429,801 00	21,068 00	
4	Land. Average value per acre, 1871, $4.76.								
5	Town Lots. Value of Buildings					72,206 00	35,017 00		37,189 00
6	Town Lots. Value of Lots					18,490 00	7,718 00		10,772 00
7	Land and Lots—Aggregate value					1,731,275 00	1,741,148 00	9,873 00	

	Amount Tax Assessed.	1870 Am't Tax	1871. Am't Tax	Increase	Decrease.
8	State Tax, 20 cents on each $100 value	3,468 57	3,463 55		5 02
9	School " 10 " " "	1,734 28	1,731 77		2 51
10	Hospital " 5 " " "	857 83	864 43	6 60	
11	Total amount Tax on all Land, Town Lots and Buildings	$6,060 68	$6,059 75		93
12	Total amount tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$10,120 09	$10,590 14	$470 05	

Total from all sources for State purposes, 1870, $5 080.23; 1871, $5,430.14. Increase, $349.91. Decrease, $

Total for School, '70, $3,884 03, '71, $3,988 40. Increase, $104.41. Decrease

Total for Hospital, '70, $1,155 83 '71, $1,171 56. Increase, $15 73. Decrease

HANCOCK COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	1056	1112	56		$82,089 00	$87,125 00	$5,036 00		$164 18	$174 25	$10 07	
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c	596	666	70		21,628 00	23,203 00	1,575 00		43 26	46 40	3 14	
3	The number of Cattle and their value	1907	2081	174		52,112 00	59,313 00	7,201 00		104 22	118 62	14 40	
4	The number of Sheep and their value	24454	21441		3013	48,785 00	39,675 00		9,110 00	97 57	79 35		$18 22
5	The number of Hogs and their value	248	299	51		2,624 00	2,650 00	26 00		5 25	5 30	05	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	351	1063	712		6,280 00	9,079 00	2,799 00		12 56	18 16	5 60	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	40	52	12		6,670 00	7,225 00	555 00		13 34	14 45	1 11	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					110 00	852 00	742 00		22	1 70	1 48	
9	The value of Household and Kitchen Furniture, &c					34,963 00	36,975 00	2,012 00		69 93	73 95	4 02	
10	The value of Property and capital (not including real estate and articles exempt, &c ,) employed, &c					210,899 00	23,000 00		187,899 00	421 80	46 00		375 80
11	The amount money, bonds, and evidences of debt under control of receiver, &c					150 00	12,610 00	12,460 00		30	25 22	24 92	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					22,650 00	550 00		22,100 00	45 30	1 10		44 20
13	The amount of average value of personal property required to be listed by merchants					35,978 00	41,129 00	5,151 00		71 95	82 26	10 31	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					74,100 00	66,900 00		7,200 00	148 20	133 80		14 40
15	The value of farming and gardening utensils, &c., not exempt from taxation					27,928 00	31,665 00	3,737 00		55 85	63 33	7 48	
16	The value of Toll Bridges and Ferries					1,700 00	2,600 00	900 00		3 40	5 20	1 80	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					2,000 00	1,000 00		1,000 00	4 00	2 00		2 00
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					12,900 00	224,488 00	211,588 00		25 80	448 98	423 18	
19	Total value of Personal Property under different heads					$643,563 00	$670,039 00	223,782 00	227,309 00	1,287 13	1,340 08	52 95	
20	The amount of Special Tax assessed on merchants for State purposes									107 91			
21	Amount of License Tax assessed												
22	The total Tax for State purposes on the above									$1,395 04	$1,340 08		54 96

HANCOCK COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 992; 1871, 1015. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, '70, 8; '71, 10. Total '70, 1000; Total '71, 1,025.	$1000 00	$1,025 00	$25 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	643 56	670 04	26 48	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital being 5 cents on each $100 valuation	321 78	335 02	13 24	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$3,360 38	$3,370 14	9 76	

REAL ESTATE.		Number 1870	Number 1871	Increase No. Acres	Decrease. No. Acres	1870	1871	Increase.	Decrease.
1	Land. Number of Acres	52,553	52,632	79					
2	Land. Value of Buildings					$138,195 00	$185,199 00	$47,004 00	
3	Land. Value of Land					1,157,030 00	1,142,119 51		14,910 49
4	Land. Average value per acre, 1871, $27.12								
5	Town Lots. Value of Buildings					41,050 00	63,500 00	22,450 00	
6	Town Lots. Value of Lots					50,224 91	36,634 86		$13,590 05
7	Land and Lots—Aggregate value					1,386 499 91	1,427,453 37	$40,953 46	

No.	Amount Taxes Assessed.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
8	State Tax, 20 cents on each $100 value. (including 11 cts. 1870, and 96 cts., 1871, back taxes)	$2,773 11	$2,855 87	82 76	
9	School " 10 " " " " " " 6 " " " 48 " " " "	1,386 55	1,427 93	41 38	
10	Hospital " 5 " " " " " " 3 " " " "	693 28	713 73	20 45	
11	Total amount Tax on all Land, Town Lots and Buildings	$4,852 94	$4,997 53	$144 59	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$8,213 32	$8,367 67	$154 35	

Total from all sources for State purposes, 1870, $4,168.15; '71, $4,195. 95; Increase, $27.80. Decrease, $

Total for School, '70, $3,030.11; '71, $3,122.97. Increase, $92.86 Decrease,

Total for Hospital, '70, $1,015.06; '71, $1,048.75. Increase, $33.69 Decrease,

HARDY COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	1,781	1,809	28		$129,966 00	$120,894 00		$9,072 00	$259 93	$241 79		$18 14
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	120	126	6		9,269 00	9,555 00	$286 00		18 54	19 11	$0 57	4 22
3	The number of Cattle and their value.	5,844	5,566		278	162,207 00	159,594 00		2,613 00	324 41	319 19		73
4	The number of Sheep and their value.	3,979	3,345		634	7,284 00	6,923 00		361 00	14 57	13 84		
5	The number of Hogs and their value.	862	999	137		5,305 00	7,079 00	1,774 00		10 61	14 16	3 35	
6	The number of Watches and Clocks, and value not in stock of merchants, &c	654	691	37		8,660 00	8,154 00		406 00	17 32	16 31		1 01
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	22	24	2		3,825 00	4,395 00	570 00		7 65	8 79	1 14	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					3,186 00	3,007 00		179 00	6 37	6 01		36
9	The value of Household and Kitchen Furniture, &c					81,439 00	75,619 00		5,820 00	162 88	151 24		11 64
10	The value of Property and capital(not including real estate and articles exempt, &c.,) employed, &c					15,600 00	46,600 00	31,000 00		31 20	93 20	62 00	
11	The amount money, bonds, and evidences of debt under control of receiver, &c					1,400 00	3,200 00	1,800 00		2 80	6 40	3 60	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					23,450 00	24,000 00	550 00		46 90	48 00	1 10	1 40
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					1,175 00	1,300 00	125 00		2 35	2 60		25
15	The value of farming and gardening utensils, &c., not exempt from taxation					54,465 00	49,952 00		4,503 00	108 93	99 90		9 03
16	The value of Toll Bridges and Ferries					400 00	20 00	—	380 00	80	04		76
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					162,470 00	133,757 00		28,713 00	324 94	267 51		57 43
19	The Total value of personal property under different heads					$670,101 00	$654,049 00		$16,052 00	$1,340 20	$1,308 09		32 11
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License Tax assessed									227 59	11 12		216 47
22	The Total Tax for State purposes on the above									$1,567 79	$1,319 21		$248 58

HARDY COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed *on merchants for school purposes*				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,012; 1871, 1,016 ; Colored male inhabitants of the age of 21 years, at $1 tax on each, 1870, 98; 1871, 88 ..... Total '70, 1,110; Total '71, 1,104.	$1,110 00	1,104 00		$6 00
25	The amount tax on all personal property at 10 cents on each $100 value	670 10	654 04		16 06
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	335 05	327 02		8 03
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$3,682 94	$3,404 27		278 67

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase	Decrease.
1 Land. Number of Acres	328,343	329,138	797					
2 Land. Value of Buildings					$177,602 00	$187,095 48	$9,493 40	
3 Land. Value of Land					1,369,334 00	1,371,430 66	2,096 66	
4 Land. Average value per acre for 1871, $4.74								
5 Town Lots. Value of Buildings					67,130 00	67,130 00		
6 Town Lots. Value of Lots					20,370 00	30,370 00	10, 000 00	
7 Land and Lots—aggregate value					1,634,436 00	1,656,026 14	21,590 14	

No.		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease
8	Amount taxes assessed. State Tax, 20 cents on each $100 value (including $26.61 back taxes in 1871.)	3,268 87	3,338 66	69 79	
9	School " 10 " " " 11.22 " " " "	1,634 43	1,667 25	32 82	
10	Hospital " 5 " " " 86 " " " "	817 22	828 87	11 65	
11	Total amount Tax on all Land, Town Lots and Buildings ($38,69 " " ")	$5,720 52	$5,834 78	$114 26	
21	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$9,403 46	$9,239 05		$164 41

Total from all sources for State purposes, 1870, $4,836.66; '71, $4,657.87. Increase, $. Decrease, $177.79
Total for School, '70, $3,414.43; '71, $3,425.29. Increase, $10.76; Decrease,
Total for Hospital, '70, $1,152.27; '71, $1,155.89. Increase, $3.62; Decrease,

HARRISON COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Vaue 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease
1	The number of Horses, Mules, Asses and Jennets, and their value	5,036	5,267	231		$375,537 00	$406,215 00	$30,778 00		$751 07	$812 43	$61 36	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	1,008	698		310	43,683 00	35,534 00		$8,149 00	87 37	71 07		
3	The number of Cattle and their value	17,857	20,420	2,563		490,755 00	644,558 00	153,803 00		981 51	1,289 11	307 60	$16 30
4	The number of Sheep and their value	12,166	10,529		1,637	23,112 00	21,229 00		1,883 00	46 22	42 46		3 76
5	The number of Hogs and their value	1,332	1,269		63	8,313 00	7,680 00		633 00	16 63	15 36		1 27
6	The number of Watches and Clocks, and value, not in stock of merchants, &c	836	1,040	204		15,110 00	17,735 00	2,625 00		30 22	35 47	5 25	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	51	48		3	10,205 00	12,550 00	2,345 00		20 41	25 10	4 69	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					1,600 00	1,240 00		360 00	3 20	2 48		72
9	The value of Household and Kitchen Furniture, &c					172,070 00	185,587 00	13,517 00		344 14	371 17	27 03	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					287,710 00	76,595 90		211,115 00	575 42	153 19		422 23
11	The amount money, bonds, and evidences of debt under control of receiver, &c					41,610 00	14,793 00		26,817 00	83 22	29 59		53 63
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					60 00	1,500 00	1,440 00		12	3 00	2 88	
13	The amount of average value of personal property required to be listed by merchants					151,215 00	164,440 00	13,225 00		302 43	328 88	26 45	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					21,399 00	8,515 00		12,884 00	42 80	17 03		25 77
15	The value of farming and gardening utensils, &c., not exempt from taxation					62,286 00	95,420 00	33,134 00		124 57	190 84	66 27	
16	The value of Toll Bridges and Ferries					665 00			665 00	1 33			1 33
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					65,700 00	39,770 00		25,930 00	131 40	79 54		51 86
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					277,469 00	666,747 00	389,278 00		554 94	1,333 49	778 55	
19	Total value of Personal Property under different heads					$2,048,499 00	2,400,108 00	351,609 00		$4,097 90	$4,800 21	$703 21	
20	The amount of Special Tax assessed on merchants for State purposes									9 30	12 14	2 84	
21	Amount of License Tax assessed									254 20	464 38	210 18	
22	The total Tax for State purposes on the above									$4,360 50	$5,276 73	$916 23	

HARRISON COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Amt' Tax	Increase.	Decrease
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	4 65	5 72	1 07	
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 3,161; 1871, 3,181 — Colored male inhabitants of the age of 21 years, at $1.00 tax on each, '70, 100; '71, 57. Total '70, 3,261; '71, 3,238	$3,261 00	$3,238 00		$23 00
25	The amount tax on all personal property, at 10 cents on each $100 value	2,048 49	2,400 10	351 61	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital being 5 cents on each $1 0 valuation	1,024 25	1,200 05	175 80	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$10,698 89	$12,120 60	$1,421 71	

	REAL ESTATE.	Number 1870	Number 1871	Increase No. Acres	Decrease. No. Acres	1870	1871	Increase.	Decrease
1	Land. Number of Acres	283,414	298,212	18,798					
2	Land. Value of Buildings					$385,041 00	$832,450 00	447,409 00	
3	Land. Value of Land					3,830,511 00	3,447,131 27		383,379 73
4	Land. Average value per acre, 1871, $14.35								
5	Town Lots. Value of Buildings					359,878 00	378,430 00	18,552 00	
6	Town Lots. Value of Lots					134,305 00	147,912 40	13,607 40	
7	Land and Lots—Aggregate value					4,709 735 00	4,805,923 67	$96,188 67	

No.	Amount Taxes Assessed.	1870 Am't Tax	1871 Amt' Tax	Increase.	Decrease
8	State Tax, 20 cents on each $100 value. (including $32 92 back taxes in 1871,)	$9,419 47	$9,644 13	224 66	
9	School " 10 " " " " " (" 16.02 " " " ")	4,708 74	4,821 94	113 20	
10	Hospital " 5 " " " " " (" 6.66 " " " ")	2,354 37	2,409 62	55 25	
11	Total amount Tax on all Land, Town Lots and Buildings ($54 97	$16,482 58	$16,875 69	$393 11	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$27,181 47	$28,996 29	$1,814 82	

Total from all sources for State purposes, 1870, $13,779.97; '71, $14,920. 86; Increase, $1,140 89. Decrease, $ — Total for School, '70, $10,022.88; '71, $10,465.76. Increase, $442.88 Decrease, — Total for Hospital, '70, $3,378 62; '71, $3,609.67. Increase, $231.05 Decrease,

JACKSON COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	2,433	2,555	122		$148,922 00	$137,749 00		$11,173 00	$297 84	$275 48		$22 34
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	659	674	15		21,102 00	21,487 00	$385 00		42 20	42 96	76	
3	The number of Cattle and their value.	4,875	4,598		277	89,506 00	85,277 00		4,229 00	179 00	170 53		8 47
4	The number of Sheep and their value.	12,468	10,259		2209	12,692 00	10,561 00		2,131 00	25 38	21 11		4 27
5	The number of Hogs and their value.	1,688	1,849	161		7,795 00	6,574 00		1,221 00	15 59	13 12		2 47
6	The number of Watches and Clocks, and value not in stock of merchants, &c	827	1025	198		6,151 00	6,305 00	154 00		12 30	12 58	28	
7	The number of Piano-fortes, &c, and value, not included in stock of merchants, &c.	13	26	13		2,690 00	3,878 00	1,188 00		5 38	7 75	2 37	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					50 00	274 00	224 00		10	55	45	
9	The value of Household and Kitchen Furniture, &c					65,716 00	51,958 00		12,758 00	131 42	103 90		27 52
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					39,524 00	32,013 00		7,511 00	79 05	63 03		16 02
11	The amount money, bonds, and evidences of debt under control of receiver, &c					20 00	980 00	960 00		04	1 96	1 92	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					1,825 00	1,450 00		335 00	3 65	2 98	67	
13	The amount of average value of personal property required to be listed by merchants					32,915 00	35,492 00	2,577 00		64 83	70 96	6 13	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					18,529 00	10,165 00		8,364 00	37 05	20 32		16 73
15	The value of farming and gardening utensils, &c., not exempt from taxation					30,682 00	24,275 00		6,407 00	61 36	48 54		12 82
16	The value of Toll Bridges and Ferries					95 00	500 00	405 00		19	1 00	81	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State						345 00	345 00			69	69	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts						22,865 00	22,865 00			45 72	45 72	
19	The Total value of personal property under different heads					$482,259 00	$470,670 00		$11,589 00	$965 00	$1,040 18	75 18	
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License Tax assessed									36 66	91 99	55 33	
22	The Total Tax for State purposes on the above									$1,001 66	$1,132 17	130 51	

JACKSON COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,945; 1871, 1,955. Colored male inhabitants of the age of 21 years, at $1 tax on each, 1870, 11, 1871, 14. Total '70, 1,956; '71, 1,969	$1,956 00	$1,969 00	$13 00	$15 27
25	The amount tax on all personal property at 10 cents on each $100 value	484 61	469 34		
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	244 82	239 35		5 47
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$3,687 09	$3,809 86	122 77	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase	Decrease.
1 Land. Number of Acres	438,713	463,646	24,933					
2 Land. Value of Buildings					$154,452 00	$153,493 00	$91,023 00	$957 00
3 Land. Value of Land					1,777,853 00	1,868,876 00		
4 Land. Average value per acre for 1871, $4.36								
5 Town Lots. Value of Buildings					68 022 00	62,805 00		5,217 00
6 Town Lots. Value of Lots					31,340 00	39,473 00	8,133 00	
7 Land and Lots—aggregate value					2,031,767 00	2,124,647 00	92,880 00	

No.		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease
8	Amount taxes assessed. State Tax, 20 cents on each $100 value	4,067 33	4,188 44	121 11	
9	School " 10 " "	2,032 83	2,093 97	61 14	
10	Hospital " 5 " "	1,015 59	1,044 01	28 42	
11	Total amount Tax on all Land, Town Lots and Buildings	$7,115 75	$7,326 42	$210 67	
12	*Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared*	$10,802 84	$11,136 28	$333 44	

Total from all sources for State purposes, 1870, $5,068.99; '71, $5,320 61. Increase, $251.62. Decrease.
Total for School, '70, $4,473 44; '71, $4,532 31. Increase, $58.87 Decrease,
Total for Hospital, '70, $1,260.41; '71, $1,283 36. Increase, $22 95: Decrease,

JEFFERSON COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease
1	The number of Horses, Mules, Asses and Jennets, and their value	3,90[illegible]	4,25[illegible]	35[illegible]		$342,[illegible]75 00	$352,340 00	$9,465 00		$685 75	$704 68	$18 93	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	696	76[illegible]	71		45,860 00	47,430 00	1, 70 00		91 72	94 86	3 14	
3	The number of Cattle and their value	5,936	6,0[illegible]	95		134,828 00	134,400 00		$428 00	269 65	268 80		$0 85
4	The number of Sheep and their value	6,061	5,08[illegible]		979	20,7[illegible]5 00	17,527 00		3,178 00	41 41	35 05		6 36
5	The number of Hogs and their value	8,90[illegible]	10,04[illegible]	1,14[illegible]		51,0[illegible]5 00	56,183 00	5,138 00		102 09	112 37	10 28	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c	1,247	1,44[illegible]	20[illegible]		24,765 00	24,641 00		124 00	49 53	49 28		25
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	151	16[illegible]	9		23,135 00	23,475 00	340 00		46 27	46 95	49	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					8,780 00	9,120 00	340 00		17 56	18 24	68	
9	The value of Household and Kitchen Furniture, &c					257,970 00	263,475 00	5,505 00		515 94	526 95	11 01	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					554,960 00	551,120 00		3,840 00	1,109 92	1,102 24		7 68
11	The amount money, bonds, and evidences of debt under control of receiver, &c					3,135 00	5,500 00	1,365 00		6 27	11 00	4 73	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					150,655 00	174,435 00	23,780 00		301 31	348 87	47 56	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					40,090 00	24,050 00		16,040 00	80 18	48 10		32 08
15	The value of farming and gardening utensils, &c., not exempt from taxation					109,110 00	130,345 00	21,235 00		218 22	260 69	42 47	
16	The value of Toll Bridges and Ferries					560 00	500 00		60 00	1 12	1 00		12
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					1,320 00	1,300 00		20 00	2 64	2 60		04
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts												
19	Total value of Personal Property under different heads					$1,769,813 00	1,815,841 00	$46,028 00		$3,539 63	$3,631 68	$92 05	
20	The amount of Special Tax assessed on merchants for State purposes									1 29			1 29
21	Amount of License Tax assessed									2,452 04	2,830 22	387 18	
22	The total Tax for State purposes on the above									$5,992 96	$6,470 90	$477 94	

JEFFERSON COUNTY—*Contiuned.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Amt' Tax	Increase.	Decrease
	TAX FOR FREE SCHOOLS.				
23	The amount of SpecialTax assessed on merchants for school purposes	66			$0 66
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 2,015; 1871, 2,200 ... Colored male inhabitants of the age of 21 years, at $1.00 tax on each, '70, 582; '71,797. Total '70, 2,697; Total '71, 2,997.	$2,597 00	$2,997 00	$400 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	1,769 81	1,815 84	46 00	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital being 5 cents on each $100 valuation, and Special Tax assessed on Merchants for Hospital, 6 cents	884 97	907 92	22 95	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$11,245 40	$12,191 60	$946 26	

	REAL ESTATE.	Number 1870	Number 1871	Increase No. Acres	Decrease. No. Acres	1870	1871	Increase.	Decrease.
1	Land. Number of Acres	130,065	128,716		1,349				
2	Land. Value of Buildings					$911,972 00	$965,024 50	53,052 50	
3	Land. Value of Land					4,030,849 35	3,990,948 06		$39,901 29
4	Land. Average value per acre, 1871, $38.31								
5	Town Lots. Value of Buildings					447,840 00	460,685 00	12,845 00	
6	Town Lots. Value of Lots					163,209 60	158,325 00		4,884 60
7	Land and Lots—Aggregate value					5,553 870 95	5,574,982 56	$21,111 61	

		1870 Am't Tax	1871 Amt' Tax	Increase.	Decrease
8	Amount Taxes Assessed: State Tax, 20 cents on each $100 value	$11,107 74	$ 11 98	$42 24	
9	School " 10 " " " " "	5,553 87	5,674 99	21 12	
10	Hospital " 5 " " " " "	2,776 93	2,787 49	10 50	
11	Total amount Tax on all Land, Town Lots and Buildings	$19,438 54	$19,512 46	$73 92	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$30,683 93	12	$1,020 18	

Total from all sources for State purposes, 1870, $17,100.70; '71, $17,620.88. Increase, $520.18. Decrease, $

Total for School, '70, $9,924.34; '71, $10,387.83. Increase, $466.49 Decrease,

Total for Hospital, '70, $3,661.90; '71, $3,695.41. Increase, $33.51 Decrease,

KANAWHA COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	2,760	3,028	268		$167,270 00	$190,190 00	22,920 00		$334 54	$386 38	51 84	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	719	887	168		27,216 00	33,966 00	6,750 00		54 43	67 93	13 50	
3	The number of Cattle and their value.	7,629	7,702	73		148,527 00	155,499 00	6,972 00		297 06	310 99	13 93	
4	The number of Sheep and their value.	8,682	8,938	256		12,823 00	13,121 00	298 00		25 65	26 24	59	
5	The number of Hogs and their value.	4,200	4,525	325		17,996 00	15,545 00		2,451 00	35 99	31 09		$4 90
6	The number of Watches and Clocks, and value not in stock of merchants, &c	1,676	1409		267	21,767 00	24,104 00	2,437 00		43 53	48 21	8	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	86	108	22		16,255 00	20,800 00	4,545 00		32 51	41 60	9 09	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					1,160 00	3,466 00	2,306 00		2 32	6 93	4 61	
9	The value of Household and Kitchen Furniture, &c					178,277 00	226,774 00	48,497 0		356 55	413 55	57 00	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					167,816 00	559,769 00	391,953 00		335 65	1,119 54	783 89	
11	The amount money, bonds, and evidences of debt under control of receiver, &c					100 00	3,000 00	2,900 00		20	6 00	5 80	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					167,266 00	500 00		166,766 00	334 53	1 00		333 53
13	The amount of average value of personal property required to be listed by merchants					211,205 00	222,143 00	10,938 00		422 41	444 28	21 87	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					11,400 00	2,300 00		9,100 00	22 80	4 60		18 20
15	The value of farming and gardening utensils, &c., not exempt from taxation					15,964 00	39,723 00	23,759 00		31 93	79 44	47 51	
16	The value of Toll Bridges and Ferries					12,200 00	29,000 00	16,800 00		24 40	38 20	13 80	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					3,000 00			3,000 00	6 00			6 00
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					151,719 00	49,330 00		102,389 00	303 44	98 66		204 78
19	The Total value of personal property under different heads					1,332,961 00	1,562,330 00	229,369 00		$2,665 92	$3,124 66	458 74	
20	The amount of Special Tax assessed on merchants for State purposes									1 00			1 00
21	The amount of License Tax assessed									2,548 66	3,994 53	1,445 87	
22	The Total Tax for State purposes on the above									$5,215 58	$7,119 19	$1,903 61	

KANAWHA COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	50			$0 50
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 3,704; 1871, 4,108. Colored male inhabitants of the age of 21 years, at $1 tax on each, 1870, 354; 1871, 400. Total '70, 4,058; Total '71, 4,508.	$4,058 00	$4,508 00	$450 00	
25	The amount tax on all personal property at 10 cents on each $100 value	1,332 86	1,562 33	229 27	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation and amount special tax assessed on merchants for Hospitals, 4 cents	666 52	781 17	114 65	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$11,273 56	$13,970 69	$2,697 13	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
Land. Number of Acres	651,904	647,139		4,765				
1 Land. Value of Buildings					$476,659 00	$471,959 00		$4,700 00
2 Land. Value of Land					3,217,796 00	3,111,545 00		106,251 00
3 Land. Average value per acre for 1871, $5.53								
4 Town Lots. Value of Buildings					461,545 00	546,030 00	$84,485 0	
5 Town Lots. Value of Lots					474,896 00	525,481 00	50,58500	
6								
7 Land and Lots—aggregate value					4,630,896 00	4,655,015 00	24,119 00	

No.		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount taxes assessed. State Tax, 20 cents on each $100 value (including $255.26 back taxes)	9,261 17	9,565 29	303 50	
9	School " 10 " " (" 107.38 " ")	4,630 90	4,762 40	131 50	
10	Hospital " 5 " " (" 9.50 " ")	2,315 45	2,337 01	21 56	
11	Total amount Tax on all Land, Town Lots and Buildings	$16,207 52	$16,664 70	$457 18	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$27,481 08	$30,635 39	$3,153 69	

Total from all sources for State purposes, 1870, $14,476.75; '71, $16,684.48. Increase, $2,207.73. Decrease.
Total for School, '70, $10,021.86; '71, $10,832 73. Increase, $810.87 Decrease,
Total for Hospital, '70, $2,981.97; '71, $3,118.18. Increase, $136.21; Decrease,

LEWIS COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease
1	The number of Horses, Mules, Asses and Jennets, and their value	2,690	2,729	39		$168,068 00	$183,290 00	$15,222 00		$336 14	$366 58	$30 44	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	192	266	74		7,375 00	9,545 00	1,170 00		14 75	19 09	4 34	
3	The number of Cattle and their value	9,452	11,365	1,913		226,741 00	278,292 00	51,551 00		453 48	556 59	103 11	
4	The number of Sheep and their value	9,215	7,899		1,316	12,685 00	11,792 00		$893 00	25 37	23 58		$1 79
5	The number of Hogs and their value	1,158	1,408	250		4,561 00	5,433 00	872 00		9 12	10 86	1 74	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c	655	944	289		6,597 00	8,574 00	1,977 00		13 19	17 14	3 95	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	18	24	6		4,705 00	4,870 00	165 00		9 41	9 74	33	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					711 00	875 00	164 00		1 42	1 75	33	
9	The value of Household and Kitchen Furniture, &c					75,758 00	78,006 00	2,248 00		151 52	162 01	4 49	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					119,986 00	35,309 00		84,677 00	239 97	70 62		169 35
11	The amount money, bonds, and evidences of debt under control of receiver, &c					1,672 00	11,200 00	9,528 00		3 34	22 40	19 06	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					125 00	650 00	525 00		25	1 30	1 05	
13	The amount of average value of personal property required to be listed by merchants					36,680 00	34,918 00		1,762 00	73 36	69 84		3 52
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					4,315 00	3,630 00		685 00	8 63	7 26		1 37
15	The value of farming and gardening utensils, &c., not exempt from taxation					37,866 00	39,273 00	1,407 00		75 73	78 55	2 82	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					137,814 00	160,200 00	22,386 00		275 63	320 40	44 77	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					8,979 00	92,473 00	83,494 00		17 96	184 95	166 99	
19	otal value of Personal Property under different heads					$854,638 00	961,331 00	106,693 00		1,709 27	$1,922 66	$213 39	
20	The amount of Special Tax assessed on merchants for State purposes												
21	Amount of License Tax assessed									$378 81	239 48		139 33
22	The total Tax for State purposes on the above									$2,088 08	$2,162 14	$74 06	

LEWIS COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes.....				
24	Capitation. White male inhabitants of the age of 21 years, at $1 00 tax on each, 1870, 1,763, 1871, 1,881 ..... Total Total Colored male inhabitants of the age of 21 years, at $1.00 tax on each, '70, 35, '71, 20 .. '70, 1,798, '71, 1,901	$1,798 00	$1,901 00	$103 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	854 64	961 33	106 69	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital being 5 cents on each $100 value.....	427 32	480 66	53 34	
27	Total tax for State, Free School and Hospital on all subjects above mentioned.....	$5,168 04	$5,505 13	$337 09	

No.	REAL ESTATE.	Number 1870	Number 1871	Increase No. Acres	Decrease. No. Acres	1870	1871	Increase	Decrease.
1	Land. Number of Acres ..	279,458	248,264		31,194				
2	Land. Value of Buildings					$152,133 00	$153,809 00	$1,676 00	
3	Land. Value of Land.....					1,470,978 00	1,450,790 53		$20,187 47
4	Land. Average value per acre, 1871, $6 46.....								
5	Town Lots. Value of Buildings.....					114,620 00	112,420 00		2,200 00
6	Town Lots. Value of Lots					70,272 00	70,713 00	441 00	
7	Land and Lots—Aggregate valuation.....					1,808 003 00	1,787,732 53		$20,270 47

No.		1870 Am't Tax	1871 Am't Tax	Increase.	Decrease
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value..... (Includes back taxes 1870, $369.07)	$3,985 08	$3,575 47		409 61
9	School " 10 " " " " " ..... (" " " " 170 43)	1,978 43	1,787 74		190 69
10	Hospital " 5 " " " " "	904 00	893 87		10 13
11	Total amount Tax on all Land, Town Lots and Buildings	$6,867 51	$6,257 08		$610 43
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$12,035 55	$11,760 21		$275 34

Total from all sources for State purposes, 1870, $6,073 16; '71, $5,737.61. Increase, Decrease, $335.55. Total for School, '70, $4,631.07, '71, $4,650.07. Increase, $19.00 Decrease, Total for Hospital, '70, $1,331 32; '71, $1,374..53 Increase, $43.21 Decrease,

LINCOLN COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871	Increase Value	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	876	996	120		$55,532 00	$62,171 00	$6,639 00		$111 06	$124 35	$13 29	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	161	164	3		4,246 00	4,426 00	180 00		8 50	8 85	35	
3	The number of Cattle and their value.	3,712	3,610		102	68,391 00	67,743 00		648 00	136 78	135 49		$1 29
4	The number of Sheep and their value.	5,535	5,663	128		7,254 00	6,446 00		808 00	14 51	12 89		1 62
5	The number of Hogs and their value.	2,305	2,630	325		7,327 00	6,546 00		781 00	14 66	13 09		1 57
6	The number of Watches and Clocks, and value not in stock of merchants, &c	339	355	16		2,229 00	2,251 00	22 00		4 46	4 50	04	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c		1	1			5 00	5 00			01	01	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					120 00	118 00		2 00	24	24		
9	The value of Household and Kitchen Furniture, &c					34,988 00	17,865 00		17,123 00	69 97	35 73		34 24
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					6,295 00	8,631 00	2,336 00		12 59	17 27	4 68	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					11,781 00	26 00		11,755 00	23 56	05		23 51
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants.					7,811 00	10,118 00	2,307 00		15 62	20 24	4 62	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c												
15	The value of farming and gardening utensils, &c., not exempt from taxation					11,560 00	10,615 00		945 00	23 11	21 23		1 90
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					16 00	14,175 00	14,159 00		03	28 35	28 32	
19	The Total value of personal property under different heads					$217,550 00	$211,136 00		$6,418 95	$435 10	$422 26		$12 84
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License Tax assessed										185 13	185 13	
22	The Total Tax for State purposes on the above									$435 10	$607 39	$172 29	

LINCOLN COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,111; 1871, 1,134 / Colored male inhabitants of the age of 21 years, at $1 tax on each, 1870, 1; 1871, 2. Total '70, 1,112; Total '71, 1,136	$1,112 00	$1,136 00	$24 00	$6 42
25	The amount tax on all personal property at 10 cents on each $100 value	217 55	211 13		
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	103 78	105 57	1 79	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$1,868 43	$2,060 09	$191 66	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase	Decrease.
Land. Number of Acres	657,992	676,383	18,391					
1 Land. Value of Buildings					$36,716 00	$39,961 00	$3,245 00	
2 Land. Value of Land					861,979 66	872,777 22	10,797 56	
3 Land. Average value per acre for 1871, $1.34								
4 Town Lots. Value of Buildings					1,300 00	3,075 00	1,775 00	
5 Town Lots. Value of Lots					845 00	1,005 00	160 00	
6								
7 Land and Lots—aggregate value					$900,840 66	$916,818 22	$15,977 56	

		1870. Am't Tax	1871. Am't Tax	Increase	Decrease.
8	Amount tax assessed. State Tax, 20 cents on each $100 value	1,801 68	1,833 64	31 96	
9	School " 10 " "	900 84	916 81	15 97	
10	Hospital " 5 " "	450 42	458 41	7 99	
11	Total amount Tax on all Land, Town Lots and Buildings	$3,152 94	$3,208 86	$55 92	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$5,021 37	$5,268 95	$247 58	

Total from all sources for State purposes, 1870, $2,236.78; '71, $2,441.03. Increase, $204·25 Decrease.
Total for School, '70, $2,230 39; '71, $2,263.94. Increase, $33 55. Decrease,
Total for Hospital, '70, $554 20, '71, $563 98 Increase, $9.78. Decrease,

LOGAN COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase	Decrease
1	The number of Horses, Mules, Asses and Jennets, and their value	731	787	56		$45,070 00	$48,583 00	$3,513 00		$90 14	$97 17	$7 03	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	40	37		3	1,147 00	1,052 00		$95 00	2 29	2 10		19
3	The number of Cattle and their value	4,086	4,467	381		66,633 00	76,226 00	9,593 00		133 27	152 45	19 18	
4	The number of Sheep and their value	4,727	5,171	444		6,927 00	8,604 00	1,677 00		13 86	17 21	3 35	
5	The number of Hogs and their value	2,167	2,390	223		6,260 00	5,647 00		613 00	12 52	11 29		$1 23
6	The number of Watches and Clocks, and value, not in stock of merchants, &c	153	172	19		1,145 00	1,134 00		11 00	2 29	2 27		02
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	1	1			75 00	75 00			15	15		
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c						15 00	15 00			0[illegible]	3	
9	The value of Household and Kitchen Furniture, &c					26,902 00	28,184 00	1,182 00		53 80	56 37	2 57	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					5,795 00			5,795 00	11 59			11 59
11	The amount money, bonds, and evidences of debt under control of receiver, &c												
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					5,125 00	14,069 00	8,944 00		10 25	28 14	17 89	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c												
15	The value of farming and gardening utensils, &c, not exempt from taxation					8,106 00	9,299 00	1,193 00		16 21	18 60	2 39	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					50 00			50 00	10			10
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					9,210 00	25,647 00	16,437 00		18 42	51 29	32 87	
19	Total value of Personal Property under different heads					$182,445 00	$218,535 00	$36,090 00		$364 89	$437 07	$72 18	
20	The amount of Special Tax assessed on merchants for State purposes												
21	Amount of License Tax assessed										121 11	121 11	
22	The total Tax for State purposes on the above									$364 89	$558 18	$193 29	

LOGAN COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1 tax on each, 1870, 918, 1871, 985 / Colored " " " " " 1870, 11, 1871, 15 } Total 1870, 929, 1871, 1000	$929 00	$1,000 00	$71 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	182 44	218 53	126 09	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	91 22	109 26	18 04	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$1,567 55	$1,885 97	318 42	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870	1871.	Increase.	Decrease.
1 Land. Number of Acres	671,667	699,900	28,233					
2 Land. Value of Buildings					$28,061 00	$28,765 00	$704 00	
3 Land. Value of Land					466,210 14	504,304 26	38,094 12	
4 Ave.age value per acre for 1871, $0 76								
5 Town Lots. Value of Buildings					1,200 00	1,450 00	250 00	
6 Town Lots. Value of Lots					4,780 25	5,069 83	289 58	
7 Land and Lots—Aggregate value					$500,251 39	$539,589 09	$39,337 70	

No.		1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value, (including $82.85 back taxes 1871, and $215.71 in 1870.)	1,216 21	1,162 02		54 19
9	School " 10 " " " (" 41.46 " " " 94.61 " ")	594 86	581 04		13 82
10	Hospital " 5 " " " (" 20.43 " " ")	250 12	290 22	40 10	
11	Total amount Tax on all Land, Town Lots and Buildings (including $144.74 back taxes in 1871, and $310.32 in 1870.)	$2,061 19	$2,033 28	93 20	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$3,628 74	$3,919 25	$290 51	

Total from all sources for State purposes, 1870, $1,581.10; 1871, $1,720.20. Increase, $139.10. Decrease, $. Total for School, 1870, $1,706.30; 1871, $1,799.57. Increase, $93.27. Decrease, $. Total for Hospital; 1870, $341.34; 1871, $399.48. Increase, $58.14. Decrease, $.

MARION COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	3,713	3,738	25		$294,235 00	$273,021 00		$21,214 00	$588 47	$546 04		$42 43
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	723	744	21		26,580 00	29,150 00	$2,570 00		53 16	58 30	$5 14	
3	The number of Cattle, and their value	9,540	10,125	585		282,907 00	271,734 00		11,173 00	565 80	543 47		22 33
4	The number of Sheep, and their value	12,517	9,435		3,082	23,994 00	14,952 00		9,042 00	47 98	29 90		18 08
5	The number of Hogs, and their value	1,202	1,347	145		8,621 00	6,893 00		1,728 00	17 24	13 79		3 45
6	The number of Watches and Clocks, and value, not in stock of merchants, &c	1,421	603		818	13,348 00	9,444 00		3,904 00	26 69	18 89		7 80
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	30	31			3,458 00	3,470 00	12 00		6 90	6 94	04	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					461 00	706 00	245 00		92	1 41	49	
9	The value of Household and Kitchen Furniture, &c					139,150 00	133,038 00		6,012 00	278 30	266 08		12 22
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					355,556 00	38,052 00		317,504 00	711 10	76 10		635 00
11	The amount money, bonds, and evidences of debt under control of receiver, &c					6,269 00	51,072 00	44,803 00		12 53	102 14	89 61	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					2,475 00	830 00		1,645 00	4 95	1 66		3 29
13	The amount of average value of personal property required to be listed by merchants					92,070 00	80,964 00		11,106 00	184 14	161 93		22 21
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					32,675 00	40,080 00	7,405 00		65 35	80 16	14 81	
15	The value of farming and gardening utensils, &c., not exempt from taxation					53,388 00	27,949 00		25,439 00	106 77	55 90		50 87
16	The value of Toll Bridges and Ferries					800 00	8,000 00	7,200 00		1 60	16 00	14 40	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					30,405 00	36,500 00	6,095 00		60 80	73 00	12 20	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					740 00	263,866 00	263,126 00		1 48	527 73	526 25	
19	The Total value of Personal Property under different heads					1,367,128 00	1,289,721 00		$77,407 00	$2,734 25	$2,579 44		154 81
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License Tax assessed									497 15	1,778 68	281 53	
22	The Total Tax for State purposes on the above									$3,231 40	$4,358 12	$1,126 72	

MARION COUNTY—*Continued.*

	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1 tax on each, '70, 2,781, '71, 2,802; Colored " " " " " '70, 24, '71, 26. Total 1870, 2,805; Total 1871, 2,828	$2,805 00	$2,828 00	$23 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	1,367 13	1,289 72		$77 41
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	668 87	644 91		23 96
27	Total taxes for State, Free School and Hospital on all subjects above mentioned	$8,072 40	$9,120 75	$1,048 35	

	REAL ESTATE.	Number 1870	Number 1871	Increase No. Acres	Decrease No. Acres	1870	1871	Increase.	Decrease.
1	Land. Number of Acres	193,347	198,445	5,098					
2	Land. Value of Buildings					$337,952 00	$341,903 00	$3,951 00	
3	Land. Value of Land					2,127,383 00	2,149,268 00	21,885 00	
4	Land. Average value per acre, 1871, $12.55.								
5	Town Lots. Value of Buildings					158,127 00	157,889 00		238 00
6	Town Lots. Value of Lots					* 52,445 00	51,783 00		662 00
7	Land and Lots—Aggregate value					2,675,908 00	2,700,843 00	$24,935 00	

	Amount Tax Assessed.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	State Tax, 20 cents on each $100 value	$5,585 17	,45 25		132 93
9	School " 10 " " "	2,782 84	2,725 80		57 04
10	Hospital " 5 " " "	1,341 24	1,364 94		23 70
11	Total amount Tax on all Land, Town Lots and Buildings	$9,709 25	$9,542 98		166 27
12	Total amount tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$17,781 65	$18 663.73		$882 08

Total from all sources for State purposes, 1870, $8,816.57; 1871, $9,810.36. Increase, $993 79, Decrease, $. Total for School, '70, $6,954.97; '71, $6,843.52. Increase, Decrease, $111.45. Total for Hospital, '70, $2,010.11; '71, $2,009.85. Increase, Decrease, $0 26.

MARSHALL COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	3,324	3,886	562		$181,977 00	$195,472 00	$13,495 00		$363 71	$390 94	$27 23	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	677	1,299	622		19,941 00	34,489 00	14,548 00		39 88	68 98	29 10	
3	The number of Cattle, and their value.	5,607	6,565	958		99,145 00	135,206 00	36,061 00		198 14	270 41	72 27	
4	The number of Sheep and their value	28,197	26,277		1,920	33,682 00	42,496 00	8,814 00		67 36	84 99	17 63	
5	The number of Hogs, and their value.	994	1,527	533		5,929 00	11,213 00	5,184 00		11 85	22 43	10 58	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	1,407	2,106	699		8,120 00	11,372 00	3,252 00		16 23	22 74	6 51	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	58	41		17	3,749 00	4,705 00	956 00		7 50	9 41	1 91	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					225 00	135 00		$90 00	45	27		$0 18
9	The value of Household and Kitchen Furniture, &c.					68,711 00	80,564 00	11,853 00		137 37	161 13	23 76	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					2,300 00	35,220 00	32,920 00		4 60	70 44	65 84	
11	The amount of money, bonds, and evidences of debt under control of receiver, &c.					69,220 00	60,922 00		8,298 00	138 44	121 85		16 59
12	The actual value of the capital and surplus or contingent funds of companies other than Rai roads					700 00	28,000 00	27,300 00		1 40	56 00	54 60	
13	The amount of average value of personal property required to be listed by merchants.					56,510 00	52,580 00		3,930 00	113 02	111 16		1 86
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					1,700 00	2,700 00	1,000 00		3 40	5 40	2 00	
15	The value of farming and gardening utensils, &c., not exempt from taxation.					12,107 00	13,138 00	1,031 00		24 22	26 27	2 05	
16	The value of Toll Bridges and Ferries.												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					13,135 00	6,600 00		6,535 00	26 27	13 20		13 07
18	The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts					83,005 00	66,475 00		16,530 00	166 01	132 95		34 06
19	Total value of personal property under different heads.					$660,156 00	$784,287 00	124,131 00		$1,320 31	$1,568 57	$248 26	
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License tax assessed									306 22	1,212 77	906 55	
22	The total tax for State purposes on the above									$1 626 53	$2,781 34	$1,154 81	

MARSHALL COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation: White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 2,928; 1871, 3,035. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, '70, 26; '71, 25. Total '70, 2,954. Total '71, 3,060.	$2,954 00	$3,060 00	105 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	660 15	784 28	124 13	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	330 08	392 14	62 06	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$5,570 76	$7,017 76	$1,447 00	

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease
1	Land. Number of Acres	189,113	190,721	1,608					
2	Land. Value of Buildings					$410,497 00	$318,559 00		$91,938 00
3	Land. Value of Land					2,844,249 52	2,837,083 98		7,166 00
4	Land. Average value per acre, 1871, $16.54								
5	Town Lots. Value of Buildings					139,218 00	143,746 95	$4,528 00	
6	Town Lots. Value of Lots					63,562 00	61,773 05		1,788 95
7	Land and Lots—aggregate value					3,457,526 52	3,361,162 98		96,363 54

		1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
8	Amount taxes assessed: State tax, 20 cents on each $100 value	$6,915 05	$6,722,33		$192 72
9	School tax, 10 cents on each $100 value	3,457 52	3,361 16		96 06
10	Hospital tax, 5 cents on each $100 value	1,728 76	1,680 58		48 18
11	Total amount tax on all Land, Town Lots and buildings	$12,101 33	$11,764 07		337 26
12	Total amount tax assessed on real and personal property in this county for the years 1870 and 1871 compared	$17,672 09	$18,781 83	$1,109 74	

Total from all sources for State purposes, 1870, $8,541.58, 1871, $9,503.67. Increase, $962.09. Decrease,
Total for School, 1870, $7,071.67, 1871, $7,205 44. Increase, $133.77. Decrease,
Total for Hospital, '70, $2,058 84; '71, $2,072.42. Increase, $13.88 Decrease,

MASON COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	3415	3530	115		$210,966 00	$215,809 00	$4,843 00		$421 92	$431 61	$9 69	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	1022	1260	238		40,754 00	47,791 00	7,037 00		81 50	95 57	14 07	
3	The number of Cattle, and their value	7538	7873	335		189,796 00	198,715 00	8,919 00		379 59	397 42	17 83	
4	The number of Sheep, and their value	9807	8283		1524	10,822 00	10,538 00		284 00	21 64	21 07		57
5	The number of Hogs, and their value	1924	2159	235		12,280 00	11,659 00		621 00	24 56	23 32		1 24
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	1085	2299	1214		16,850 00	21,543 00	4,693 00		33 70	43 08	9 38	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	63	74	11		10,695 00	12,155 00	1,460 00		21 39	24 31	2 92	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					2,147 00	2,710 00	563 00		4 29	5 41	1 12	
9	The value of Household and Kitchen Furniture, &c.					141,143 00	141,228 00	85 00		282 28	282 46	18	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					109,663 00	290,510 00	180,847 00		219 33	581 02	361 69	
11	The amount money, bonds, and evidences of debt under control of receiver, &c					36,586 00	1,394 00		35,192 00	73 17	2 78		70 49
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					19,961 00	3,600 00		16,361 00	39 92	7 20		32 72
13	The amount of average value of personal property required to be listed by merchants					122,279 00	109,067 00		13,212 00	244 55	218 13		26 42
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					22,830 00	25,700 00	2,870 00		45 66	51 40	5 74	
15	The value of farming and gardening utensils, &c., not exempt from taxation.					47,865 00	53,944 00	6,079 00		95 73	107 88	12 15	
16	The value of Toll Bridges and Ferries						6,600 00	6,600 00			13 20	13 20	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					16,330 00	80,850 00	64,520 00		32 66	161 70	129 04	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.					388,885 00	220,391 00		168,494 00	777 77	440 77		337 00
19	Total value of Personal property under different heads					1,403,546 00	1,454,104 00	$50,558 00		$2,807 08	$2,908 40	$101 32	
20	The amount of special tax assessed on merchants for State purposes									22 17			22 17
21	The amount of License Tax assessed									1,227 25	1,239 26		12 01
22	The Total Tax for State purposes on the above									$4,056 50	$4,147 66	$91 16	

MASON COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	$10 75			$10 75
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 3,194; 1871, 3,427 / Colored male inhabitants of the age of 21 years, at $1 tax on each, 1870, 70; 1871, 117 — Total '70, 3,264; '71, 3,544	3,264 00	$3,544 00	$280 00	
25	The amount tax on all personal property at 10 cents on each $100 value	1,403 54	1,454 10	50 56	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	701 76	727 05	25 29	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$9,436 55	$9,872 81	$436 26	

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1	Land. Number of Acres	311,584	307,770		3,814				
2	Land. Value of Buildings					$485,050 00	$451,157 00		$33,893 00
3	Land. Value of Land					3,354,507 00	3,298,403 00		56,104 00
4	Land. Average value per acre for 1871, $12.17								
5	Town Lots. Value of Buildings					714,250 00	910,600 00	196,350 00	
6	Town Lots. Value of Lots					274,820 00	138,300 00		136,520 00
7	Land and Lots—aggregate value					4,828,627 00	4,798,470 00	$30,157 00	

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount taxes assessed. State Tax, 20 cents on each $100 value	9,596 96	9,535 83		6 13
9	School " 10 " "	4,798 41	4,767 90		30 51
10	Hospital " 5 " "	2,396 61	2,381 95		14 66
11	Total amount Tax on all Land, Town Lots and Buildings	$16,791 98	$16,685 68		106 30
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$26,228 53	$26,558 49	$329 96	

Total from all sources for State purposes, 1870, $13,653.46; 1871, $13,683.49. Increase, $30.03. Decrease. Total for School, '70, $9,476.70, '71, $9,765.00. Increase, $288.30. Decrease, . Total for Hospital, '70, $3,098.37, '71, $3,109.00. Increase, $10.63; Decrease, $

MERCER COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870	Value 1871	Increase Value	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	1,384	1,121		263	$77,145 00	$58,592 00		$18,553 00	$154 29	$117 18		$37 11
2	The number of wheeled Vehicles and value, not included in stock of merchants, &c	265	231		34	7,435 00	6,567 00		868 00	14 87	13 13		1 74
3	The number of Cattle and their value	3,645	3,613		32	61,540 00	50,365 00		11,175 00	123 08	100 73		22 25
4	The number of Sheep and their value	6,836	5,699		1,137	9,055 00	7,073 00		1,982 00	18 11	14 15		3 96
5	The number of Hogs and their value	1,350	1,404	54		3,870 00	3,454 00		416 00	7 74	6 91		00 83
6	The number of Watches and Clocks and value, not in stock of merchants &c.....	388	371		17	2,710 00	2,223 00		487 00	5 42	4 45		00 97
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	2	1		1	200 00	100 00		100 00	40	20		00 20
8	The value of all Gold and Silver plate and Jewelry not in stock of merchants, &c.....					250 00	52 00		198 00	50	10		00 40
9	The value of Household and Kitchen Furniture, &c					34,615 00	25,860 00		8,755 00	69 23	51 72		17 51
10	The value of Property and capital (not including real estate and articles exempt, &c ,) employed, &c.....					11,165 00			11,165 00	22 33			22 33
11	The amount money, bonds, and evidences of debt under control of receiver, &c..												
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants.....					15,235 00	11,080 00		4,155 00	30 47	22 16		8 31
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					3,215 00	2,320 00		895 00	6 43	4 64		1 79
15	The value of farming and gardening utensils, &c., not exempt from taxation.....					15,885 00	11,547 00		4,338 00	31 77	23 09		8 68
16	The value of Toll Bridges and Ferries					40 00			40 00	08			00 08
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					90 00	500 00	410 00		18	1 00	00 82	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts						13,732 00	13,732 00			27 47	27 47	
19	Total value of personal property under different heads.....					$242,450 00	$193,465 00		48,985 00	$484 90	$386 93		97 97
20	The amount of special tax assessed on merchants for State purposes									2 20	4 00	1 80	
21	The amount of license tax assessed.....									217 00	393 06	176 06	
22	The Total Tax for State purposes on the above.....									$704 10	$783 99	$79 89	

MERCER COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	$1 70	$2 00	$1 30	
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,267; 1871, 981; Colored male inhabitants of the age of 21 years, at $1.00 tax on each, '70, 78; '71, 54. Total '70, 1,345; Total '71, 1,035	1,345 00	1,035 00		$310 00
25	The amount tax on all personal property, at 10 cents on each $100 value	242 45	193 46		48 99
	TAX FOR HOSPITAL.				
26	The total tax being 5 cents on each $1 0 valuation, and special tax assessed on mercants for construction of Hospital	122 02	97 73		24 29
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$2,415 27	$2,112 18		303 09

REAL ESTATE.		Number 1870	Number 1871	Increase No. Acres	Decrease. No. Acres	1870	1871	Increase.	Decrease.
1	Land. Number of Acres	301,660	224,124		77,542				
2	Land. Value of Buildings					$39,810 00	$30,505 00		$9,305 00
3	Land. Value of Land					578,509 40	444,723 43		133,785 97
4	Land. Average value per acre, 1871, $2.12								
5	Town Lots. Value of Buildings					1,000 00	1,000 00		
6	Town Lots. Value of Lots					3,713 20	3,897 20	$184 00	
7	Land and Lots—Aggregate value					$623,032 60	$480,125 63		142,906 97

	Amount Taxes Assessed.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
8	State Tax, 20 cents on each $100 value. (Including $1 20 back taxes in 1870.)	$1,247 26	$960 24		287 02
9	School " 10 " " " " " " (" 0 62 " " " ").	623 65	480 12		143 53
10	Hospital " 5 " " " " " " (" 0 09 " " " ").	311 60	240 06		71 54
11	Total amount Tax on all Land, Town Lots and Buildings (" 1 91 " " " ").	$2,182 51	$1,680 42		502 09
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$4,597 78	$3,792 60		$805 18

Total from all sources for State purposes, 1870, $1,951.36; 1871, $1,744 23. Increase, Decrease, $207.13. Total for School, 1870, $2,212.80, 1871, $1,710 58. Increase, Decrease, $502.22. Total for Hospital, 1870, $433.62; 1871, $337.79. Increase, Decrease, $95 83.

MINERAL COUNTY

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses, and Jennets, and their value.	1,705	1,778	73		$129,485 00	$127,790 00		$1,495 00	$258 97	$255 62		$3 35
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	253	361	108		12,540 00	17,195 00	$4,655 00		13 08	34 39	$21 31	
3	The number of Cattle, and their value.	5,048	4,759		289	141,743 00	146,342 00	4,599 00		183 48	292 64	119 16	
4	The number of Sheep, and their value.	7,056	5,600		1,456	14,491 00	12,920 00		1,571 00	28 98	25 84		3 14
5	The number of Hogs, and their value.	766	880	114		5,345 00	6,423 00	1,078 00		10 64	12 85	2 21	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	535	858	323		12,236 00	11,257 00		979 00	24 46	22 52		1 94
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	21	21			3,615 00	3,285 00		330 00	7 22	6 57		65
8	The value of all Gold and Silver plate and Jewelery, not in stock of merchants, &c.					1,625 00	1,211 00		414 00	3 25	2 30		95
9	The value of Household and Kitchen Furniture, &c.					105,910 00	100,060 00		5,850 00	111 82	200 12	68 30	
10	The value of Property and capital (not including real estate and articles exempt, &c ,) employed, &c.					56,930 00	4,914 00		52,016 00	113 86	9 82		104 04
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					7,795 00	300 00		7,495 00	15 59	60		14 99
12	The actual value of the capital and surplus or contingent funds of companies other than railroads					1,450 00	890 00		560 00	2 90	1 78		1 12
13	The amount of average value of personal property required to be listed by merchants					70,850 00	96,547 00	25,697 00		141 70	193 09	51 39	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					12,950 00	18,102 00	5,152 00		25 90	36 20	10 30	
15	The value of farming and gardening utensils, &c., not exempt from taxation					43,581 00	33,890 00		9,694 00	87 17	67 78		19 39
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in the State					10,250 00	17,145 00	6,895 00		20 50	34 29	13 79	
18	The value of all credits and investments and all moneys, whether due or not, or in or out of State, after deducting debts					124,530 00	98,200 00		26,330 00	249 06	196 40		52 66
19	The total value of personal property under different heads					$773,145 00	$731,509 00		$41,636 00	$1,546 26	$1,463 01		$83 25
20	The amount of special tax assessed on merchants for State purposes									1 24			1 24
21	The amount of license tax assessed									2,056 53	2,805 63	749 10	
22	The Total Tax for State purposes on the above									$3,604 03	$4,268 64	$664 61	

MINERAL COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	62			$0 62
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,358; 1871, 1,343. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 77; 1871, 65. Total '70, 1,435 Total '71, 1,408	$1,435 00	$1,408 00		27 00
25	The amount tax on all personal property, at 10 cents on each $100 value	773 14	731 51		41 63
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation, and amount special tax assessed on merchants for Hospital, 4 cents	386 61	365 72		20 89
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$6,199 40	$6,773 87	$575 47	

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres.	Decrease No. Acres	1870	1871	Increase.	Decrease
1	Land. Number of Acres	253,917	242,064		11,853				
2	Land. Value of Buildings					$183,046 00	$185,832 00	$2,786 00	
3	Land. Value of Land					1,270,546 00	1,278,557 00	8,011 00	
4	Land. Average value per acre, 1871, $6.04								
5	Town Lots. Value of Buildings					228,873 00	204,784 00		$24,089 00
6	Town Lots. Value of Lots					101,110 00	101,665 00	555 00	
7	Land and Lots—Aggregate value. $37,450 of this not taxable					1,783,577 00	1,770,838 00		$12,739 00

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value. (including $13.90 back taxes for 1871)	3,506 92	3,508 49	1 58	
9	School " 10 " " " " " " " 6.95 " " " "	1,753 63	1,754 49	86	
10	Hospital " 5 " " " " " " " 3.47 " " " "	873 47	877 32	3 85	
11	Total amount Tax on all Land, Town Lots and Buildings	$6,134 02	$6,140 30	$6 28	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$12,333 42	$12,914 17	$580 75	

Total from all sources for State purposes, 1870, $7,110.95; 1871, $7,777.13. Total for School, 1870, $3,962 39, 1871, $3,894.00. Total for Hospital, 1870, $1,260.08; 1871, $1,243.04.
Increase, $666,18; Decrease, $ Increase, $ Decrease, $68.39. Increase, Decrease, $17.04.

MONONGALIA COUNTY.

No	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871	Increase Value.	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	4,517	4,626	109		$322,028 00	$331,875 00	$9,847 00		$644 06	$663 75	$19 69	
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c	248	239		9	15,277 00	14,047 00		$1,230 00	30 59	28 09		$2 50
3	The number of Cattle, and their value	12,240	13,051	811		305,202 00	352,151 00	46,949 00		610 41	704 30	93 89	
4	The number of Sheep and their value	15,614	11,141		4,473	23,322 00	19,496 00		3,826 00	46 65	38 99		7 66
5	The number of Hogs, and their value	2,985	1,709		1,276	14,027 00	9,042 00		4,985 00	28 05	18 08		9 97
6	The number of Watches and Clocks, and value, not in stock of merchants, &c	2,165	1,400		765	13,495 00	11,162 00		2,333 00	26 99	22 33		4 66
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	41	47	6		5,245 00	5,010 00		235 00	10 49	10 02		47
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					1,267 00	1,126 00		141 00	2 53	2 25		28
9	The value of Household and Kitchen Furniture, &c					123,455 00	129,370 00	5,915 00		246 91	258 75	11 84	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					19,770 00	7,658 00		12,112 00	42 24	15 32		26 92
11	The amount money, bonds, and evidences of debt under control of receiver, &c					44,058 00	44,698 00	640 00		88 12	89 39	1 27	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					9,750 00	4,818 00		4,932 00	19 50	9 64		9 86
13	The amount of average value of personal property required to be listed by merchants					87,780 00	90,015 00	2,235 00		175 66	180 03	4 37	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					7,200 00	7,535 00	335 00		14 40	15 07	67	
15	The value of farming and gardening utensils, &c., not exempt from taxation					87,624 00	101,616 00	13,992 00		175 25	203 24	27 99	
16	The value of Toll Bridges and Ferries					2,040 00	1,250 00		790 00	4 08	2 50		1 58
17	The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State					39,450 00	44,200 00	4,750 00		78 90	88 40	9 50	
18	The value of all credits and investments and all moneys, whether due or not, or in or out of the State, after deducting debts					407,433 00	437,345 00	29,912 00		814 85	874 60	59 84	
19	The total value of personal property under different heads					1,528,433 00	1,611,916 00	$83,483 00		$3,068 89	$3,223 83	$154 94	
20	The amount of Special Tax assessed on merchants for State purposes									5 68	1 35		4 33
21	The amount of License Tax assessed									501 37	522 40	21 03	
22	The Total Tax for State purposes on the above									$3,575 94	$3,747 58	$171 64	

MONONGALIA COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	$2 83	68		$2 15
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 2,673; 1871, 2,735; Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 45; 1871, 53 — Total '70, 2,718; Total '71, 2,788; (Back capitation tax and interest inc uded for 1870, $9.54, back capitation tax and interest included for 1871, $4 30)	2,727 54	$2,792 30	$64 76	
25	The amount tax on all personal property, at 10 cents on each $100 value (Including back tax and interest for 1870, $6 02; and for 1871, $77.68.)	1,553 45	1,611 91	58 46	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 value ..(Includes back tax and interest for 1871, $21 61 and Special tax on merchants for 1870, $1. 11, and 1871 10.)	765 33	827 67	62 34	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$8,625 09	$8,980 14	$355 05	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No Acres.	Decrease No Acres	1870.	1871	Increase.	Decrease.
1 Land. Number of Acres	238,575	236,101		2,474				
2 Land. Value of Buildings					$346,616 00	$337,894 00		$8,722 00
3 Land. Value of Land					2,223,967 00	2,337,479 00	113,512 00	
4 Land. Average value per acre, 1871, $12.39								
5 Town Lots. Value of buildings					172,318 00	175,368 00	3,050 00	
6 Town Lots. Value of Lots					74,393 00	76,049 00	1,656 00	
7 Land and Lots—aggregate value					2,817,294 00	2,926,790 00	109,496 00	

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value, (including back taxes and interest for 1870, $4 15, and and for 1871, $13.88.)	5,638 74	5,867 46	228 72	
9	School Tax, 10 cents on each $100 value, (including back taxes and interest for 1870, $1 92, and for 1871, $6.86)	2,819 21	2,933 65	114 44	
10	Hospital Tax, 5 cents on each $100 value (including back taxes and interest for 1871, $2.62).	1,408 64	1,466 01	57 37	
11	Total amount Tax on all Land, Town Lots and Buildings	$9,866 59	$10,267 12	$400 53	
12	Total amount Tax assessed on Real and Personal Property in this cou ty for the years 1870 and 1871 compared	$18,491 68	$19,247 26	$755 58	

Total from all sources for State purposes, 1870, $9,214.68; 1871, $9,615.04 Increase, $400.36 Decrease. Total for School, 1870, $7,103 03; 1871, $7,338.54. Increase, $235.51; Decrease. Total for Hospital, 1870, $2,173.97; 1871, $2,293.68. Increase, $119.71; Decrease.

MONROE COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease
1	The number of Horses, Mules, Asses and Jennets, and their value	3,192	2,713		479	$211,710 00	$181,150 00		$30,560 00	$423 42	$362 30		$61 12
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c.	452	394		58	18,200 00	20,000 00	$1,800 00		36 40	40 00	$3 60	
3	The number of Cattle and their value	7,408	9,211	1,803		190,220 00	190,832 00	612 00		380 44	381 66	1 22	
4	The number of Sheep and their value.	12,046	8,327		3,719	15,500 00	10,785 00		4,715 00	31 00	21 57		10 43
5	The number of Hogs and their value .	1,053	989		64	4,270 00	3,922 00		348 00	8 54	7 85		69
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	537	1,001	464		7,835 00	8,690 00	855 00		15 67	17 38	1 71	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	26	24		2	3,630 00	3,210 00		420 00	7 26	6 42		84
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					1,675 00	2,320 00	645 00		3 35	4 64	1 29	
9	The value of Household and Kitchen Furniture, &c.					108,370 00	94,032 00		14,238 00	216 74	188 06		28 68
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					205,665 00	168,380 00		37,285 00	411 33	336 76		74 57
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					5,000 00	1,000 00		4,000 00	10 00	2 00		8 00
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					42,200 00	65,815 00	23,615 00		84 40	131 63	47 23	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					6,280 00	6,400 00	120 00		12 56	12 80	24	
15	The value of farming and gardening utensils, &c., not exempt from taxation					19,445 00	18,237 00		1,108 00	38 89	36 48		2 41
16	The value of Toll Bridges and Ferries						250 00	250 00			00 50	50	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					250 00			250 00	50			50
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts												
19	Total value of Personal Property under different heads					$840,250 00	$775,023 00		$65,227 00	$1,680 50	$1,550 05		$130 45
20	The amount of Special Tax assessed on merchants for State purposes												
21	Amount of License Tax assessed									218 87	2,263 90	2,045 03	
22	The total Tax for State purposes on the above									$1,899 37	$3,813 95	$1,914 58	

MONROE COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,913; 1871, 1,613 / Color'd male inhabitants of the age of 21 years, at $1.00 tax on each, '70, 138, '71, 130 — Total '70, 2,051. Total '71, 1,743	$2,051 00	$1,743 00		$308 00
25	The amount tax on all personal property, at 10 cents on each $100 value	840 25	775 02		65 23
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation,	420 13	387 51		32 62
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$5,210 75	$6,719 48	$1,508 73	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease
1 Land. Number of Acres.	364,796	284,632		80,164				
2 Land. Value of Buildings					$305,712 98	$278,400 48		$27,312 50
3 Land. Value of Land					2,051,416 22	1,787,664 15		263,752 07
4 Land. Average value per acre, 1871, $7.25								
5 Town Lots. Value of Buildings					63,350 00	64,822 00	1,472 00	
6 Town Lots. Value of Lots					12,838 80	14,000 80	1,162 00	
7 *Land and Lots—Aggregate value.* (including $1,544.60 church and school property not taxable.)					2,433,318 00	2,144,887 43		288,430 57

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value (including $25.27 back taxes in 1870)	4,888 81	4,286 68		602 13
9	School Tax 10 " " " " " (" $12.74 " 1870)	2,444 51	2,143 34		301 17
10	Hospital tax 5 " " " " "	1,216 50	1,071 67		144 59
11	Total amount Tax on all Land, Town Lots and Buildings (including $38.01 back taxes in 1870)	$8,549 88	$7,501 69		$1,048 19
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$13,760 63	$14,221 17	$460 54	

Total from all sources for State purposes, 1870, $6,788.18, 1871, $8,100.63 Increase, $1,312.45 Decrease. Total for School, 1870, $5,335 76; 1871, $4,661.36 Increase, Decrease, $674.40 Total for Hospital, 1870, $1,636.69; 1871, $1,459.18 Increase, . Decrease $177.51.

MORGAN COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Increase	Number Decrease	Value 1870.	Value 1871.	Increase Value	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	1,034	1,067	33		$76,142 00	$81,320 00	$5,178 00		$152 28	$162 64	$10 36	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	433	433			14,179 00	14,365 00	186 00		28 36	28 73	37	
3	The number of Cattle and their value.	2,493	2,356		137	39,445 00	41,068 00	1,623 00		78 89	82 14	3 25	
4	The number of Sheep and their value.	2,737	2,123		614	5,624 00	4,343 00		$1,281 00	11 25	8 69		$2 56
5	The number of Hogs and their value.	595	571		24	2,788 00	3,722 00	934 00		5 58	7 44	1 86	
6	The number of Watches and Clocks, and value not in stock of merchants, &c.	773	831	58		6,424 00	6,667 00	243 00		12 85	13 33	48	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	14	10		4	1,600 00	1,165 00		435 00	3 20	2 33		87
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					599 00	293 00		306 00	1 20	59		61
9	The value of Household and Kitchen Furniture, &c					63,943 00	63,121 00		822 00	127 89	126 24		1 65
10	The value of Property and capital(not including real estate and articles exempt, &c.,) employed, &c					33,835 00	38,326 00	4,491 00		67 67	76 65	8 98	
11	The amount money, bonds, and evidences of debt under control of receiver, &c					5,532 00	4,649 00		883 00	11 07	9 30		1 77
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					9,000 00	60,550 00	51,550 00		18 00	121 10	103 10	
13	The amount of average value of personal property required to be listed by merchants					29,970 00	28,005 00		1,965 00	59 94	56 01		3 93
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					3,990 00	2,970 00		1,020 00	7 98	5 94		2 04
15	The value of farming and gardening utensils, &c., not exempt from taxation					22,784 00	23,201 00	417 00		45 57	46 40	83	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts						4,700 00	4,700 00			9 40	9 40	
19	The Total value of personal property under different heads					$315,855 00	$378,465 00	$62,610 00		$631,71	$756 93	$125 22	
20	The amount of Special Tax assessed on merchants for State purposes										32	32	
21	The amount of License Tax assessed									844 93	1,942 53	197 60	
22	The Total Tax for State purposes on the above									$1,476 64	$1,799 78	$323 14	

MORGAN COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871. Am't Tax.	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes		16	16	
24	Capitation: White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 940; 1871, 960. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 21; 1871, 24. Total '70, 961. Total '71, 984.	$961 00	$984 00	$23 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	315 85	378 46	62 61	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	157 93	189 23	31 30	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$2,911 42	$3,351 63	$440 21	

REAL ESTATE.		Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease
1	Land: Number of Acres	151,530	151,937	407					
2	Land: Value of Buildings					$157,300 00	$172,700 00	$15,400 00	
3	Land: Value of Land					410,555 00	387,194 00		$23,361 00
4	Land: Average value per acre, 1871, $3 68								
5	Town Lots: Value of Buildings					99,859 00	97,843 00		2,016 00
6	Town Lots: Value of Lots					21,809 00	21,722 00		87 00
7	Land and Lots—aggregate value					$689,523 00	$679,459 00		$1,064 00

		1870 Am't Tax	1871. Am't Tax.	Increase.	Decrease.
8	Amount taxes assessed: State tax, 20 cents on each $100 value	$1,419 69	$1,358,99		$50 70
9	School tax, 10 cents on each $100 value	717 85	679 46		37 39
10	Hospital tax, 5 cents on each $100 value	354 92	339 73		15 19
11	Total amount tax on all Land, Town Lots and buildings	$2,492 46	$2,378 18		114 28
12	Total amount tax assessed on real and personal property in this county for the years 1870 and 1871 compared	$5,403 88	$5,729 81	$325 93	

Total from all sources for State purposes, 1870, $2,896.33; 1871, $3,158 77, Increase, $262.44. Decrease,
Total for School, 1870, $1,994 70, 1871, $2,142.08. Increase, $147.38. Decrease,
Total for Hospital, '70, $512 85; '71, $528 96. Increase, $16.11 Decrease,

McDOWELL COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	207	204		3	$12,507 00	$12,800 00	$293 00		$25 01	$25 60	$00 59	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	13	13			410 00	450 00	40 00		82	90	8	
3	The number of Cattle, and their value	1,143	1,087		56	14,747 00	15,874 00	1,127 00		29 49	31 75	2 26	
4	The number of Sheep, and their value	1,251	1,263	12		1,771 00	1,841 00	71 00		3 54	3 69	15	
5	The number of Hogs, and their value	707	704		3	1,689 00	1,370 00		$319 00	3 38	2 74		64
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	34	29		5	249 00	151 00		98 00	50	31		19
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.												
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.												
9	The value of Household and Kitchen Furniture, &c.					5,293 00	5,086 00		207 00	10 59	10 17		42
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.												
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					2,091 00			2,091 00	4 18			4 18
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					450 00	728 00	278 00		90	1 46	56	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.												
15	The value of farming and gardening utensils, &c., not exempt from taxation					2,554 00	2,751 00	197 00		5 11	5 50	39	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts						1,425	1,425 00			2 85	2 85	
19	The Total value of Personal Property under different heads					$41,760 00	$42,476 00	$716 00		$83 52	$84 95	$1 43	
20	The amount of Special Tax assessed on merchants for State purposes									30			30
21	The amount of License Tax assessed												
22	The Total Tax for State purposes on the above									$83 82	$84 95	$1,13	

McDOWELL COUNTY—*Continued.*

	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	15			15
24	Capitation. White male inhabitants of the age of 21 years, at $1 tax on each, '70, 328; '71, 314 / Colored " " " " " '70, '71, } Total 1870, 328; Total 1871, 314	$328 00	$314 00		
25	The amount tax on all personal property, at 10 cents on each $100 value	41 76	42 47	71	$14 00
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation and spec'l tax on merc'ts for hospital 8c	20 95	21 24		81
27	Total taxes for State, Free School and Hospital on all subjects above mentioned	$474 69	$462 66		$12 03

	REAL ESTATE.	Number 1870	Number 1871	Increase No. Acres	Decrease No. Acres	1870	1871	Increase	Decrease.
1	Land. Number of Acres	387,664	540,929	153,265					
2	Land. Value of Land and Buildings					$157,072 44	$172,332 65	$15,260 21	
3	Land.								
4	Land. Average value per acre, 1871, $0.32								
5	Town Lots. Value of Buildings								
6	Town Lots. Value of Lots								
7	Land and Lots—Aggregate value					$157,072 44	$172,332 65	$15,260 21	

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Tax Assesssed. State Tax, 20 cents on each $100 value	314 14	344 67		30 53
9	School " 10 " " "	157 07	172 33		15 26
10	Hospital " 5 " " "	78 54	86 17		7 63
11	Total amount Tax on all Land, Town Lots and Buildings	$549 75	$603 17		53 42
12	Total amount tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$1,024 44	$1,065 83		$61 39

Total from all sources for State purposes, 1870, $397 96; 1871, $429.62. Increase, $31 66. Decrease,
Total for School, '70, $526.98; '71, $528.80. Increase, $1 82, Decrease,
Total for Hospital, '70, $99.50; '71, $107.41. Increase, $7 91, Decrease,

NICHOLAS COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	1,140	1,190	50		$59,453 00	$53,265 00		$6,188 00	$118 91	$106 53		$12 38
2	The number of wheeled Vehicles and value, not included in stock of merchants, &c.	194	188		6	4,727 00	5,320 00	$593 00		9 45	10 64	$1 19	
3	The number of Cattle and their value	4,206	4,597	391		64,187 00	66,628 00	2,441 00		128 37	133 26	4 89	
4	The number of Sheep and their value	7,291	7,005		286	9,703 00	8,300 00		1,403 00	19 41	16 60		2 81
5	The number of Hogs and their value	1,704	1,726	22		3,425 00	2,952 00		473 00	6 85	5 90		95
6	The number of Watches and Clocks and value, not in stock of merchants &c.	544	529		15	2,660 00	2,411 00		249 00	5 32	4 82		50
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	5	5			660 00	464 00		196 00	1 32	93		39
8	The value of all Gold and Silver plate and Jewelry not in stock of merchants, &c.					20 00	77 00	57 00		04	15	11	
9	The value of Household and Kitchen Furniture, &c.					22,882 00	19,869 00		3,013 00	45 76	39 74		6 02
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.						50 00	50 00			10	10	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.												
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					9,550 00	9,420 00		130 00	19 10	18 84		26
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.												
15	The value of farming and gardening utensils, &c., not exempt from taxation					12,267 00	9,820 00		2,447 00	24 53	19 64		4 89
16	The value of Toll Bridges and Ferries					400 00	550 00	150 00		80	1 10	30	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					37,638 00	30,070 00		7,568 00	75 28	60 14		15 14
19	Total value of personal property under different heads					$227,572 00	$209,196 00		$18,376 00	$455 14	$418 39		36 75
20	The amount of special tax assessed on merchants for State purposes												
21	The amount of license tax assessed									44 46	46 49	$2 03	
22	The Total Tax for State purposes on the above									$499 60	$464 88		$34 7

NICHOLAS COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1 tax on each, 1870, 920, 1871, 958; Colored " " " " " 1870, 9, 1871, 10; Total 1870, 929, 1871, 968	$929 00	$968 00	$39 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	227 57	209 19		$18 38
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	113 78	104 58		9 20
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$1,786 95	$1,746 65		23 30

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1	Land. Number of Acres	459,040	470,703	11,663					
2	Land. Value of Buildings					$70,745 00	$69,720 00		$1,025 00
3	Land. Value of Land					595,676 00	593,256 00		2,420 00
4	Land. Average value per acre for 1871, $1 40								
5	Town Lots. Value of Buildings					3,400 00	3,700 00	300 00	
6	Town Lots. Value of Lots					4,004 00	4,084 00	80 00	
7	Land and Lots—Aggregate value					$673,825 00	$670,760 00		$3,065 00

		1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value, (incl'g $83 93 b'k t'xs 1871, and $116.30 in 1870,	1,463 95	1,425 45		38 50
9	School " 10 " " " " 24.02 " " " $58.16 " "	731 98	694 78		37 20
10	Hospital " 5 " " " " 2.77 " " " 55 fr'cl gain in '70.)	337 46	338 15	69	
11	Total amount Tax on all Land, Town Lots and Buildings (including $110.72 back taxes in 1871, and $175.01 back taxes and frac'l gain in 1870.)	$2,533 39	$2,458 38		75 01
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared				$98 31

Total from all sources for State purposes, 1870, $1,963.55; 1871, $1,890.33. Total for School, 1870, $1,888 55; 1871, $1,871.97. Total for Hospital; 1870, $451.24; 1871, $442.73.
Increase, $ Decrease, $73.22. Increase, $ Decrease, $16.58. Increase, $ Decrease, $8.51.

OHIO COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	2,566	2,709	143		$152,990 00	$158,910 00	$5,920 00		$305 98	$317 82	$11 84	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	1,223	1,479	256		66,945 00	78,620 00	11,675 00		133 89	157 24	23 35	
3	The number of Cattle, and their value	3,108	3,479	371		61,210 00	69,890 00	8,680 00		122 42	139 78	17 36	
4	The number of Sheep and their value	35,415	34,792		623	70,700 00	69,220 00		1,480 00	141 40	138 44		$2 96
5	The number of Hogs, and their value	1,070	514		556	6,440 00	4,115 00		2,325 00	12 88	8 23		4 65
6	The number of Watches and Clocks, and value, not in stock of merchants, &c	2,968	2,873		95	59,820 00	60,780 00	960 00		119 64	121 56	1 92	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	443	463	20		77,595 00	76,885 00		710 00	155 19	153 77		1 42
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					5,125 00	4,000 00		1,125 00	10 25	8 00		2 25
9	The value of Household and Kitchen Furniture, &c					493,780 00	486,290 00		6,490 00	987 56	972 58		12 48
10	The value of Property and capital (not including real estate and articles exempt, &c ,) employed, &c					37,470 00	480,003 00	442,533 00		74 94	960 00	885 06	
11	The amount of money, bonds, and evidences of debt under control of receiver, &c					27,270 00	38,630 00	11,360 00		54 54	77 26	22 72	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					427,080 00	521,910 00	94,830 00		854 16	1,043 82	189 66	
13	The amount of average value of personal property required to be listed by merchants					1,475,890 00	1,407,354 00		68,436 00	2,951 78	2,814 70		137 08
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					803,015 00	802,723 00		292 00	1,606 03	1,605 45		58
15	The value of farming and gardening utensils, &c., not exempt from taxation					77,835 00	91,320 00	13,585 00		155 67	182 64	26 97	
16	The value of Toll Bridges and Ferries					107,800 00	109,400 00	1,600 00		215 60	218 80	3 20	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					847,750 00	815,810 00		31,940 00	1,695 50	1,631 62		63 98
18	The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts					1,172,811 00	666,685 00		506,126 00	2,345 62	1,333 47		1,01 25
19	Total value of personal property under different heads					5,971,625 00	5,942,599 00		$29,026 00	$11,943 25	$11,885 18	$58 07	
20	The amount of Special Tax assessed on merchants for State purposes									11 78	6 85		4 93
21	The amount of License tax assessed									15,093 46	908 79		14,184 67
22	The total tax for State purposes on the above									$27,048 49	$12,800 82		$14,247 67

OHIO COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	$5 87	$3 93		$1 94
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 5,829; 1871, 5,837 ... Colored male inhabitants of the age of 21 years, at $1 tax on each, 1870, 89; 1871, 123 ... Total '70, 5,918; '71, 5,960.	5,918 00	$5,960 00	$42 00	
25	The amount tax on all personal property at 10 cents on each $100 value	5,971 63	5,942 59		29 04
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	2,985 82	2,971 29		14 53
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$41,929 81	$27,678 63		$14,251 18

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1 Land. Number of Acres	64,047	63,896		151				
2 Land. Value of Buildings					$309,960 00	$321,510 00	11,550 00	
3 Land. Value of Land					1,846,320 00	1,830,110 00		$16,210 00
4 Land. Average value per acre for 1871, $33.67								
5 Town Lots. Value of Buildings					3,981,135 00	4,095,005 00	113,870 00	
6 Town Lots. Value of Lots					2,535,405 00	2,544,425 00	9,020 00	
7 Land and Lots—aggregate value					8,672,820 00	8,791,050 00	118,230 00	

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount taxes assessed. State Tax, 20 cents on each $100 value	17,345 64	17,582 10	236 46	
9	School " 10 " "	8,672 82	8,791 05	118 23	
10	Hospital " 5 " "	4,336 43	4,395 53	59 10	
11	Total amount Tax on all Land, Town Lots and Buildings	$30,354 89	$30,768 68	$413 79	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$72,284 70	$58,447 31		$13,737 39

Total from all sources for State purposes, 1870, $44,394.13; '71, $30,382.92. Increase, . Decrease, $14,011.21. Total for School, '70, $20,568.32; '71, $20,697.57 Increase, $129.25. Decrease, . Total for Hospital, '70, $7,322.25, '71, $7,366.82. Increase, $44.57; Decrease, .

PENDLETON COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease
1	The number of Horses, Mules, Asses and Jennets, and their value	2,405	2,442	37		$142,346 00	$142,355 00	$9 00		$284 69	$284 71	$0 02	
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c.	337	406	69		14,062 00	15,882 00	1,820 00		28 12	31 76	3 64	
3	The number of Cattle and their value	7,367	7,451	84		143,522 00	158,564 00	15,042 00		287 04	317 13	30 19	
4	The number of Sheep and their value	11,558	11,139		419	18,004 00	19,603 00	1.599 00		36 01	39 21	3 20	
5	The number of Hogs and their value	2,190	2,271	81		5,934 00	8,042 00	2,108 00		11 87	16 08	4 21	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	697	697			3,836 00	3,890 00	54 00		7 67	7 78	11	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	9	9			875 00	788 00		87 00	1 75	1 58		17
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					151 00	197 00	46 00		30	39	09	
9	The value of Household and Kitchen Furniture, &c.					49,993 00	51,085 00	1,092 00		99 99	102 17	2 18	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					2,695 00			2,695 00	5 39			5 39
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					1,030 00	1,675 00	645 00		2 06	3 35	1 29	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					15,000 00	15,450 00	450 00		30 00	30 90	90	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.						300 00	300 00			60	60	
15	The value of farming and gardening utensils, &c, not exempt from taxation					25,406 00	27,319 00	1,913 00		50 81	54 64	3 83	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State						500 00	500 00			1 00	1 00	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					86,215 00	71,046 00		15,169 00	172 43	142 09		30 34
19	Total value of Personal Property under different heads					$509,069 00	$516,696 00	$7,627 00		$1,018 14	$1,033 39	$15 25	
20	The amount of Special Tax assessed on merchants for State purposes												
21	Amount of License Tax assessed									172 00	293 91	121 91	
22	The total Tax for State purposes on the above									$1,190 14	$1,327 30	$137 16	

PENDLETON COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
25	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,226; 1871, 1,277. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 18; 1871, 21. Total '70, 1,244 Total '71, 1,298	$1,244 00	$1,298 00	$54 00	
24	The amount tax on all personal property, at 10 cents on each $100 value	509 07	516 70	7 63	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation,	254 53	258 35	3 82	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$3,197 74	$3,400 35	$202 61	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres.	Decrease No. Acres	1870	1871	Increase.	Decrease
1 Land. Number of Acres	428 525	423,813		4,712				
2 Land. Value of Buildings								
3 Land. Value of Land								
4 Land. Average value per acre, 1871, $2.51								
5 Town Lots. Value of Buildings								
6 Town Lots. Value of Lots								
7 Land and Lots—Aggregate value					1,070,997 00	1,063.191.15		$7,805 85

No.		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value	2,141 39	2,126 38		15 01
9	School " 10 " " " " "	1,071 00	1,063 19		7 81
10	Hospital " 5 " " " " "	535 50	531 59		3 91
	Total amount Tax on all Land, Town Lots and Buildings	$3,747 89	$3,721 16		26 73
11	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$6,945 63	$7,121 51	$175 88	

Total from all sources for State purposes, 1870, $3,331.53; 1871, $3,453.68. Increase, $122.15; Decrease, $ Total for School, 1870, $2,824.07; 1871, $2,877.89 Increase, $53 82. Decrease, Total for Hospital, 1870, $790 03; 1871, $789.94 Increase, Decrease, $0.09

PLEASANTS COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	854	922	68		$64,193 00	$69,875 00	$5,682 00		$128 39	$139 75	$11 36	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	233	255	22		8,131 00	9,420 00	1,289 00		16 26	18 84	1 58	
3	The number of Cattle, and their value.	1,794	2,101	307		49,918 00	56,791 00	6,873 00		99 84	113 58	13 72	
4	The number of Sheep, and their value.	3,259	2,538		721	4,716 00	3,813 00	—	$903 00	9 43	7 62		$1 81
5	The number of Hogs, and their value.	260	342	82		2,059 00	2,297 00	238 00		4 12	4 59	47	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	488	188		300	3,268 00	2,474 00		794 00	6 54	4 95		1 59
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	6	11	5		730 00	1,151 00	421 00		1 46	2 30	84	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					281 00	423 00	142 00		56	85	29	
9	The value of Household and Kitchen Furniture, &c.					29,614 00	34,479 00	4,865 00		59 23	68 96	9 73	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					3,875 00			3,875 00	7 75			7 75
11	The amount money, bonds, and evidences of debt under control of receiver, &c.												
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					14,300 00	17,216 00	2,916 00		28 60	34 43	5 83	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					12,325 00	22,024 00	7,699 00		24 65	44 05	19 40	
15	The value of farming and gardening utensils, &c., not exempt from taxation.					13,147 00	20,002 00	6,855 00		26 29	40 00	13 71	
16	The value of Toll Bridges and Ferries					150 00	250 00	100 00		30	50	20	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.					43,230 00	54,478 00	11,248 00		86 46	108 96	22 50	
19	Total value of Personal property under different heads					$249,937 00	$294,693 00	$44,756 00		$499 88	$589 38	$89 50	
20	The amount of special tax assessed on merchants for State purposes												
21	The amount of License Tax assessed									214 99	110 00		104 99
22	The Total Tax for State purposes on the above.									$714 87	$699 38		$14 49

PLEASANTS COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 742; 1871, 818. Color'd male inhabitants of the age of 21 years, at $1.00 tax on each, '70, 2, '71, 5. Total '70, 744 Total '71, 823	$744 00	$823 00	$79 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	249 94	294 69	44 75	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation,	124 97	147 35	22 38	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$1,833 78	$1,964 42	$130 64	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1 Land. Number of Acres.	67,463	82,972	15,509					
2 Land. Value of Buildings					$23,757 70	$41,761 00	$18,003 30	
3 Land. Value of Land					446,774 55	433,731 25		$13,043 30
4 Land. Average value per acre, 1871, $5.73								
5 Town Lots. Value of Buildings					11,826 50	12,026 00	199 50	
6 Town Lots. Value of Lots					3,240 88	3,251 13	10 25	
7 Land and Lots—Aggregate value					$485,599 63	$490,769 38	$5,169 75	

No.		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value (including fractional gains in 1871)	974 71	981 96	7 25	
9	School Tax, 10 " " " " " " " " " "	487 37	490 99	3 52	
10	Hospital tax, 5 " " " " " " " " " "	243 00	245 45	2 45	
11	Total amount Tax on all Land, Town Lots and Buildings	$1,705 08	$1,718 40	$13 32	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$3,538 86	$3,682 82	$143 96	

Total from all sources for State purposes, 1870, $1,689.58; 1871, $1,681.34. Increase, Decrease, $8.24. Total for School, 1870, $1,481 31; 1871, $1,608 68. Increase, $127.37. Decrease, Total for Hospital, 1870, $367.97; 1871, $392 80. Increase, $24.83. Decrease,

POCAHONTAS COUNTY

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses, and Jennets, and their value.	1,550	1,634	84		$90,900 00	$94,791 00	$3,891 00		$151 80	$189 58	$7 78	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	250	275	25		9,556 00	9,950 00	394 00		19 11	19 90	79	
3	The number of Cattle, and their value.	5,083	5,268	185		100,572 00	105,761 00	5,189 00		201 14	211 52	10 38	
4	The number of Sheep, and their value.	9,570	7,765		1,705	15,250 00	12,760 00		$2,490 00	30 50	25 52		$4 98
5	The number of Hogs, and their value.	955	898		57	2,258 00	3,047 00	789 00		4 52	6 09	1 57	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	487	488	1		2,696 00	3,108 00	512 00		5 39	6 22	83	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	4	6	2		315 00	422 00	107 00		63	84	21	
8	The value of all Gold and Silver plate and Jewelery, not in stock of merchants, &c.					179 00	162 00		17 00	36	32		04
9	The value of Household and Kitchen Furniture, &c.					35,906 00	37,670 00	1,764 00		71 81	75 34	3 53	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					50,254 00	11,975 00		38,279 00	100 51	23 95		76 56
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					361 00	340 00		21 00	72	68		04
12	The actual value of the capital and surplus or contingent funds of companies other than railroads						600 00	600 00			1 20	1 20	
13	The amount of average value of personal property required to be listed by merchants					6,620 00	208 00		6,412 00	13 24	42		12 82
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					1,015 00	425 00		590 00	2 03	85		1 18
15	The value of farming and gardening utensils, &c., not exempt from taxation					20,227 00	21,077 00	850 00		40 45	42 16	1 71	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in the State					800 00			800 00	1 60			1 60
18	The value of all credits and investments and all moneys, whether due or not, or in or out of State, after deducting debts					1,515 00	52,129 00	50,614 00		3 03	104 26	101 23	
19	The total value of personal property under different heads					$338,424 00	$354,425 00	$16,001 00		$676 84	$708 85	$32 01	
20	The amount of special tax assessed on merchants for State purposes												
21	The amount of license tax assessed									209 77	268 8	59 05	
22	The Total Tax for State purposes on the above									$886 61	$977 67	$91 06	

POCAHONTAS COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 790; 1871, 827. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 55; 1871, 61. Total '70, 845 Total '71, 888.	$845 00	$888 00	$43 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	338 42	354 42	16 00	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	169 21	177 21	8 20	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$2,239 24	$2,397 30	$158 06	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No Acres.	Decrease No Acres.	1870.	1871	Increase.	Decrease.
1 Land. Number of Acres	699,599	723,842	24,243					
2 Land. Value of Buildings					$82,330 00	$86,668 50	$4,338 50	
3 Land. Value of Land					980,599 00	978,080 29		$2,518 71
4 Land. Average value per acre, 1871, $1.47								
5 Town Lots. Value of buildings					10,390 00	2,360 00		8,030 00
6 Town Lots. Value of Lots					11,680 00	1,237 50		10,442 50
7 Land and Lots—aggregate value					1,084,899 00	1,068,346 29		$16,652 71

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value, (including back tax and fractional gain)	2,172 21	2,136 69		$35 52
9	School Tax, 10 cents on each $100 value	1,087 74	1,068 34		19 40
10	Hospital Tax, 5 cents on each $100 value	543 71	534 17		9 54
11	Total amount Tax on all Land, Town Lots and Buildings (inclu'g back tax and frac'l gain)	$3,803 66	$3,739 20		$64 46
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$6,042 90	$6,136 50	$93 60	

Total from all sources for State purposes, 1870, $3,058.82; 1871, $3,114.36. Increase, $55.54 Decrease
Total for School, 1870, $2,271.16; 1871, $2,310 76. Increase, $39.60; Decrease.
Total for Hospital, 1870, $712.92; 1871, $711.38. Increase, $ Decrease, $0 54.

PRESTON COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax	1871 Am't Tax	Increase	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	3,937	4,034	97		$235,531 00	$247,757 00	$12,226 00		$471 06	$495 51	$24 45	
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c	584	862	278		17,771 00	25,622 00	7,851 00		35 54	51 24	15 70	
3	The number of Cattle, and their value.	9,476	9,507	31		166,534 00	176,057 00	9,523 00		333 07	352 11	19 04	
4	The number of Sheep and their value.	18,574	16,136		2,438	24,074 00	21,745 00		$2,329 00	48 15	43 49		$4 66
5	The number of Hogs, and their value	1,448	1,525	77		6,552 00	6,965 00	413 00		13 10	13 93	83	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	2,097	2,260	163		12,803 00	14,095 00	1,292 00		25 61	28 19	2 58	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	29	48	19		2,640 00	4,355 00	1,715 00		5 28	8 71	3 43	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					450 00	534 00	84 00		90	1 07	17	
9	The value of Household and Kitchen Furniture, &c					98,040 00	100,214 00	2,174 00		196 08	200 43	4 35	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					244,742 00	219,880 00		24,862 00	489 48	439 76		49 72
11	The amount money, bonds, and evidences of debt under control of receiver, &c						500 00	500 00			1 00	1 00	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					64,250 00	112,900 00	48,650 00		128 50	225 80	97 30	
13	The amount of average value of personal property required to be listed by merchants					88,880 00	86,410 00		2,470 00	177 76	172 82		4 94
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					58,934 00	51,760 00		7,174 00	117 87	103 52		14 35
15	The value of farming and gardening utensils, &c., not exempt from taxation					34,553 00	34,490 00		53 00	69 11	68 98		13
16	The value of Toll Bridges and Ferries												
17	The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all moneys, whether due or not, or in or out of the State, after deducting debts												
19	The total value of personal property under different heads					1,055,754 00	1,103,284 00	$47,530 00		$2,111 51	$2,206 56	$95 05	
20	The amount of Special Tax assessed on merchants for State purposes									2 82	5 83	3 01	
21	The amount of License Tax assessed									717 86	487 08		230 78
22	The Total Tax for State purposes on the above									$2,832 19	$2,699 4[illegible]		$132 72

PRESTON COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	$1 39	$2 88	$1 49	
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 2,924, 1871, 3,048 ... Colored male inhabitants of the age of 21 years, at $1 00 tax on each, '70, 18, '71, 31 — Total '70, 2,942; Total '71, 3,079.	2,942 00	3,079 00	137 00	
25	The amount tax on all personal property, at 10 cents on each $100 value.	1,055 75	1,103 28	47 53	
	TAX FOR HOSPITAL.				
26	The total tax being 5 cents on each $100 valuation, and special tax assessed on merchants for construction of Hospital.	528 19	552 59	24 40	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$7,359 52	$7,437 22	$77 70	

	REAL ESTATE.	Number 1870	Number 1871	Increase No. Acres	Decrease. No. Acres	1870	1871	Increase	Decrease.
1	Land. Number of Acres	396,898	395.142		1,756				
2	Land. Value of Buildings					$329,964 00	$334,297 00	$4,333 00	
3	Land. Value of Land					1,424,845 00	1,401,396 00		$23,449 00
4	Land. Average value per acre, 1871, $4 40								
5	Town Lots. Value of Buildings					125,804 00	129,634 00	3,830 00	
6	Town Lots. Value of Lots					39,210 00	40,436 00	1,226 00	
7	Land and Lots—Aggregate value					1,919,823 00	$1,905,763 00		$14,060 00

		1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value	$3,839 65	$3,814 01		25 64
9	School " 10 " " " " "	1,919 82	1,908 80		11 02
10	Hospital " 5 " " " " "	959 91	955 83		4 08
11	Total amount Tax on all Land, Town Lots and Buildings	$6,719 38	$6,678 64		$40 74
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$14,078 90	$14,115 86	$36 96	

Total from all sources for State purposes, 1870, $6,671.84; 1871, $6,513.48; Increase, Decrease, $158.36. Total for School, 1870, $5,918.96, 1871, $6,093.96. Increase, $175 00. Decrease, Total for Hospital, 1870, $1,488.10; 1871, $1,508.42 Increase, $20.32 Decrease,

PUTNAM COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	1,366	1,584	218		$76,741 00	$91,531 00	$14,790 00		$153 48	$183 06	$29 58	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	304	334	30		9,406 00	11,171 00	1,765 00		18 81	22 34	3 53	
3	The number of Cattle and their value	3,456	3,624	168		67,626 00	57,904 00		$9,722 00	135 25	115 81		$19 44
4	The number of Sheep and their value.	5,338	4,746		592	5,338 00	4,717 00		621 00	10 67	9 43		1 24
5	The number of Hogs and their value.	1,415	1,731	316		4,741 00	4,634 00		107 00	9 48	9 27		21
6	The number of Watches and Clocks, and value not in stock of merchants, &c	577	791	14		3,221 00	4,708 00	1,487 00		6 44	9 42	2 98	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	16	16			2,615 00	2,980 00	365 00		5 23	5 96	73	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					493 00	683 00	190 00		99	1 37	38	
9	The value of Household and Kitchen Furniture, &c					42,339 00	49,042 00	6,703 00		84 68	98 08	13 40	
10	The value of Property and capital(not including real estate and articles exempt, &c.,) employed, &c					51,206 00	1,200 00		50,006 00	102 41	2 40		100 01
11	The amount money, bonds, and evidences of debt under control of receiver, &c					5,775 00	100 00		5,675 00	11 55	20		11 35
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					70 00			70 00	14			14
13	The amount of average value of personal property required to be listed by merchants..					4,640 00	39,910 00	35,270 00		9 28	79 82	69 54	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					11,103 00	11,350 00	247 00		22 21	22 70	49	
15	The value of farming and gardening utensils, &c., not exempt from taxation					8,639 00	20,045 00	11,416 00		17 28	40 09	22 81	
16	The value of Toll Bridges and Ferries.					1,215 00	2,850 00	1,635 00		2 43	5 70	3 27	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.					16,414 00			16,414 00	32 83			32 83
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts						66,916 00	66,916 00			133 83	133 83	
19	The Total-value of personal property under different heads.					$311,582 00	$369,741 00	$58,159 00		$623,16	$739 48	$116 32	
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License Tax assessed									190 97	1,067 01	876 04	
22	The Total Tax for State purposes on the above									$714 13	$1,806 49	$1,092 36	

PUTNAM COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation: White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1433; 1871, 1521. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 38; 1871, 49. Total '70, 1471. Total '71, 1570.	$1,471 00	$1,570 00	$99 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	311 58	369 74	58 16	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	155 79	184 87	29 08	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$2,652 50	$3,931 10	$1,278 60	

No.	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1	Land. Number of Acres	252,032	251,026		1,006				
2	Land. Value of Buildings					$ 99,881 00	$120,647 00	$20,766 00	
3	Land. Value of Land					1,187,889 00	1,178,320 00		$9,569 00
4	Land. Average value per acre, 1871, $5.44								
5	Town Lots. Value of Buildings					44,315 00	34,380 00		9,935 00
6	Town Lots. Value of Lots					24,250 00	34,673 00	10,423 00	
7	Land and Lots—aggregate value					1,356,335 00	1,368,020 00	$11,685 00	

No.		1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease
8	Amount taxes assessed: State tax, 20 cents on each $100 value	$2,712 67	$2,736 04	23 37	
9	School tax, 10 cents on each $100 value	1,356 33	1,368 02	11 69	
10	Hospital tax, 5 cents on each $100 value	678 17	684 01	5 84	
11	Total amount tax on all Land, Town Lots and buildings	$4,747 17	$4,788 07	$40 90	
12	Total amount tax assessed on real and personal property in this county for the years 1870 and 1871 compared	$7,399 67	$8,719 17	$1,319 50	

Total from all sources for State purposes, 1870, $3,426.80; 1871, $4,542.53. Increase, $1,115.73. Decrease,
Total for School, 1870, $3,138.91; 1871, $3,307.76. Increase, $168 85. Decrease,
Total for Hospital, '70, $833.96; '71, $868.88. Increase, $34.92. Decrease,

RALEIGH COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	709	774	65		43,955 00	45,978 00	2,023 00		$87 80	$91 96	$4 16	
2	The number of wheeled Vehicles and value, not included in stock of merchants, &c.	91	29		62	3,930 00	1,428 00		2,502 00	7 80	2 85		4 95
3	The number of Cattle and their value	2,862	3,035	173		42,601 00	46,421 00	3,820 00		85 20	92 84	7 64	
4	The number of Sheep and their value	4,799	4,990	191		6,680 00	6,770 00	90 00		13 20	13 54	34	
5	The number of Hogs and their value	1,150	1,497	327		2,718 00	3,099 00	381 00		5 25	6 20	95	
6	The number of Watches and Clocks and value, not in stock of merchants &c.	83	298	215		1,226 00	2,332 00	1,106 00		2 40	4 67	2 27	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.												
8	The value of all Gold and Silver plate and Jewelry not in stock of merchants, &c.					50 00	100 00	50 00		10	20	10	
9	The value of Household and Kitchen Furniture, &c.					20,997 00	21,573 00	576 0		41 90	43 15	1 25	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.						18,150 00	18,150 00			36 30	36 30	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					4,596 00			4,596 00	9 10			9 10
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					4,550 00	4,860 00	310 00		9 00	9 72	72	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					1,200 00	1,220 00	20 00		2 40	2 44	04	
15	The value of farming and gardening utensils, &c., not exempt from taxation					9,028 00	10,895 00	1,867 00		18 00	21 79	3 79	
16	The value of Toll Bridges and Ferries					16 00	10 00		6 00	03	02		01
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts												
19	Total value of personal property under different heads					$141,546 00	$162,836 00	$21,290 00		$283 09	$325 67	$42 58	
20	The amount of special tax assessed on merchants for State purposes												
21	The amount of license tax assessed										230 00	230 00	
22	The Total Tax for State purposes on the above									$283 09	$555 67	$276 58	

RALEIGH COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
25	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 707; 1871, 791 / Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 2, 1871,7 — Total '70, 709 Total '71, 798	$709 00	$798 00	$89 00	
24	The amount tax on all personal property, at 10 cents on each $100 value	141 55	162 84	21 29	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation,	70 77	81 42	10 65	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$1,204 41	$1,597 93	$393 52	

REAL ESTATE.		Number 1870.	Number 1871.	Increase No. Acres.	Decrease No. Acres	1870	1871	Increase.	Decrease.
1	Land. Number of Acres	428 854	427,148		1,706				
2	Land. Value of Buildings					$36,145 00	$36,379 00	$234 00	
3	Land. Value of Land					477,265 68	487,099 67	9,833 99	
4	Land. Average value per acre, 1871, $1.22								
5	Town Lots. Value of Buildings					5,927 00	6,052 00	125 00	
6	Town Lots. Value of Lots					2,344 00	2,584 32	240 32	
7	Land and Lots—Aggregate value					$521,681 68	$532,114 99	$10,433 31	

No.		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value	1,043 36	1,064 23	20 87	
9	School " 10 " " " " "	521 68	532 11	10 43	
10	Hospital " 5 " " " " "	260 84	266 06	5 22	
	Total amount Tax on all Land, Town Lots and Buildings	$1,825 88	$1,862 40	$36 52	
11	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$3,030 29	$3,460 33	$430 04	

Total from all sources for State purposes, 1870, $1,326.45; 1871, $1,619.90. Increase, $293.45; Decrease, $
Total for School, 1870, $1,372.23; 1871, $1,492.95. Increase, $120.72. Decrease,
Total for Hospital, 1870, $331 61; 1871, $347.48 Increase, $15.87. Decrease,

RANDOLPH COUNTY

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses, and Jennets, and their value.	1,536	1,564	28		$63,960 00	$64,480 00	$520 00		$127 92	$128 96	1 04	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	201	236	35		5,042 00	5,620 00	578 00		10 09	11 24	1 15	
3	The number of Cattle, and their value.	6,141	5,761		380	78,218 00	82,001 00	3,783 00		156 43	164 01	7 58	
4	The number of Sheep, and their value.	7,544	7,602	58		7,644 00	7,618 00		26 00	15 29	15 24		05
5	The number of Hogs, and their value.	1,038	880		158	1,982 00	2,098 00	116 00		3 96	4 20	24	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	239	215		24	1,439 00	1,225 00		214 00	2 87	2 46		41
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	1	1			200 00	200 00			40	40		
8	The value of all Gold and Silver plate and Jewelery, not in stock of merchants, &c.					30 00	30 00			06	06		
9	The value of Household and Kitchen Furniture, &c.					23,314 00	23,979 00	665 00		46 63	47 91	1 28	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					8,494 00			8,494 00	16 99			16 99
11	The amount money, bonds, and evidences of debt under control of receiver, &c.												
12	The actual value of the capital and surplus or contingent funds of companies other than railroads												
13	The amount of average value of personal property required to be listed by merchants					12,500 00	13,300 00	800 00		25 00	26 60	1 60	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.												
15	The value of farming and gardening utensils, &c., not exempt from taxation					11,582 00	10,812 00		770 00	23 16	21 63		1 53
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in the State												
18	The value of all credits and investments and all moneys, whether due or not, or in or out of State, after deducting debts					16,065 00	27,051 00	10,986 00		32 13	54 10	21 97	
19	The total value of personal property under different heads					$230,471 00	$238,414 00	$7,943 00		460 94	476 83	15 89	
20	The amount of special tax assessed on merchants for State purposes												
21	The amount of license tax assessed									176 30	167 00		9 30
22	The Total Tax for State purposes on the above									$637 24	$643 83	6 59	

RANDOLPH COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,082; 1871, 1,049. Color'd male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 14; 1871, 14. Total '70, 1,098. Total '71, 1,063	$1,098 00	$1,063 00		$35 00
25	The amount tax on all personal property, at 10 cents on each $100 value	230 47	238 41	$7 94	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	115 23	119 21	3 98	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$2,080 94	$2,064 45		6 49

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1 Land. Number of Acres	1,390,668	1,445,069	54,401					
2 Land. Value of Buildings					$32,286 45	$30,292 95		$1,994 26
3 Land. Value of Land					987,573 21	961,642 19		25,931 02
4 Land. Average value per acre, 1871, 74 cents								
5 Town Lots. Value of Buildings					18,552 63	18,552 63		
6 Town Lots. Value of Lots					6,517 62	6,517 62		
7 Land and Lots—Aggregate value					1,044,929 91	1,017,005 39		$27,924 52

No.		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value	2,089 86	2,034 01		55 85
9	School Tax, 10 " " " " "	1,044 98	1,017 01		27 97
10	Hospital tax, 5 " " " " "	522 49	508 50		13 99
11	Total amount Tax on all Land, Town Lots and Buildings	$3,657 33	$3,559 52		$97 81
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$5,738 27	$5,623 97		$104 30

Total from all sources for State purposes, 1870, $2,727.10; 1871, $2,677.84. Increase, Decrease, $49 26. Total for School, 1870, $2,373.45; 1871, $2,318.42. Increase, Decrease, $55 03. Total for Hospital, 1870, $637.72; 1871, $627.71. Increase, Decrease, $10 01.

RITCHIE COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	1,711	2,152	441		$116,583 00	$143,839 00	$27,256 00		$233 17	$287 68	$54 51	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	414½	519	104½		15,044 00	19,540 00	4,496 00		30 08	39 08	9 00	
3	The number of Cattle and their value.	3,904	5,335	1,431		93,792 00	121,001 00	27,209 00		187 59	242 00	54 41	
4	The number of Sheep and their value	8,058	8,841	783		9,546 00	10,864 15	1,318 00		19 09	21 73	2 64	
5	The number of Hogs and their value.	822	1,116	294		5,162 00	5,751 25	599 25		10 32	11 50	1 18	
6	The number of Watches and Clocks, and value not in stock of merchants, &c	870	1,224	354		8,300 00	9,748 50	1,448 50		16 60	19 50	2 90	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	17	6		9	1,131 00	1,175 00	44 00		2 26	2 35	09	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					649 00	681 50	32 50		1 30	1 36	06	
9	The value of Household and Kitchen Furniture, &c					59,189 00	67,939 00	8,750 00		118 38	135 88	17 50	
10	The value of Property and capital(not including real estate and articles exempt, &c.,) employed, &c					116,871 00	102,376 08		14,494 92	233 74	204 75		28 99
11	The amount money, bonds, and evidences of debt under control of receiver, &c					258 00			258 00	52			52
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					48,526 00	53,955 00	5,435 00		97 04	107 91	10 87	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					88,054 00	104,817 00	16,763 00		176 11	209 63	33 52	
15	The value of farming and gardening utensils, &c., not exempt from taxation					41,252 00	45,552 25	4,300 25		82 40	91 10	8 70	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State					1,530 00			1,530 00	3 06			3 06
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					31,285 00	27,518 78		3,766 22	62 57	55 04		7 53
19	The Total value of personal property under different heads					$637,166 00	$714,757 51	$77,591 51		$1,274 33	$1,429 51	$155 18	
20	The amount of Special Tax assessed on merchants for State purposes									30	3 85	3 55	
21	The amount of License Tax assessed									166 03	141 01		25 02
	The Total Tax for State purposes on the above (including 81 cents for 1870 back taxes)									$1,440 66	$1,574 37	$133 71	

RITCHIE COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	$0 15	$1 92	$1 77	
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,461; 1871, 1,800; Colored male inhabitants of the age of 21 years, at $1 tax on each, 1870, 16; 1871, 14. Total '70, 1,477; '71, 1,814.	1,477 00	$1,814 00	337 00	
25	The amount tax on all personal property at 10 cents on each $100 value (including back tax for 1870 of 70 cents)	637 87	714 76	76 89	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	318 58	357 38	38 80	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$3,874 26	$4,462 43	$588 17	

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1	Land. Number of Acres	378,704	391,563	12,858					
2	Land. Value of Buildings					$125,587 75	$133,675 26	$8,087 51	
3	Land. Value of Land					1,033,345 43	1,050,311 55	16,966 12	
4	Land. Average value per acre for 1871, $3.15								
5	Town Lots. Value of Buildings					38,996 00	42,214 00	3,218 00	
6	Town Lots. Value of Lots					8,864 50	9,459 20	594 70	
7	Land and Lots—aggregate value					1,206,793 68	1,235,660 00	$28,866 32	

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount taxes assessed. State Tax, 20 cents on each $100 value (including back taxes for 1870 of $19.27 and for 1871 $7.74	2,432 82	2,479 06	46 24	
9	School " 10 " " " " " " " " " 10.07 " " " 5 20	1,216 86	1,240 86	24 00	
10	Hospital " 5 " " " " " " " " " " " " 2,84	603 40	620 67	17 27	
11	Total amount Tax on all Land, Town Lots and Buildings	$4,253 08	$4,340 59	$87 51	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$8,127 34	$8,803 02	$675 68	

Total from all sources for State purposes, 1870, $3,873.48; '71, $4,053.43. Increase, $179.95. Decrease, $

Total for School, '70, $3,331 88; '71, $3,771 54. Increase, $439 66: Decrease,

Total for Hospital, '70, $921.98; '71, $978.05. Increase, $56.07; Decrease,

ROANE COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease
1	The number of Horses, Mules, Asses and Jennets, and their value	1,614	1,704	90		$90,833 00	$87,849 00		$2,984 00	$181 67	$175 70		$5 97
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c	261	254		7	7,501 00	6,909 00		592 00	15 00	13 82		1 18
3	The number of Cattle and their value	4,728	4,661		67	75,047 00	67,653 00		7,394 00	150 09	135 31		14 78
4	The number of Sheep and their value	11,248	9,481		1,767	11,276 00	11,449 00	173 00		22 55	22 90		
5	The number of Hogs and their value	1,892	1,770		122	5,607 00	4,159 00		1,448 00	11 21	8 32		2 89
6	The number of Watches and Clocks, and value, not in stock of merchants, &c	540	512		28	3,024 00	2,589 00		435 00	6 05	5 17		28
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	3			3	115 00			115 00	23			23
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					40 00			40 00	08			08
9	The value of Household and Kitchen Furniture, &c					32,780 00	33,485 00	705 00		65 56	66 97	1 41	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					27,021 00	30,395 00	3,373 00		54 04	60 79	6 75	
11	The amount money, bonds, and evidences of debt under control of receiver, &c					833 00	8,412 00	7,579 00		1 67	16 82	15 15	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads					490 00	1,500 00	1,010 00		98	3 00	2 02	
13	The amount of average value of personal property required to be listed by merchants					18,010 00			18,010 00	36 02			36 02
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					9,097 00	4,959 00		4,138 00	18 19	9 92		8 27
15	The value of farming and gardening utensils, &c., not exempt from taxation					11,089 00	6,664 00		4,425 00	22 18	13 33		8 85
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts												
19	Total value of Personal Property under different heads					$292,763 00	$266,023 00		26,740 00	585 52	532 05		$53 47
20	The amount of Special Tax assessed on merchants for State purposes												
21	Amount of License Tax assessed									69 60	69 15		45
22	The total Tax for State purposes on the above									$655 12	$601 20		$53 92

ROANE COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes.				
24	Capitation. White male inhabitants of the age of 21 years, at $1 tax on each, '70, 1,312, '71, 1,355; Colored " " " " " 1870, 2, 1871, 1 — Total '70, 1,314; '71, 1,356	$1,314 00	$1,356 00	$42 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	292 76	266 02		$26 74
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	146 38	133 01		13 37
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$2,408 26	$2,356 23		52 03

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1	Land. Number of Acres	307,689	298,327		9,362				
2	Land. Value of Buildings					$11,950 00	$9,950 00		$2,000 00
3	Land. Value of Land					798,746 00	722,020 25		76,725 75
4	Ave. age value per acre for 1871, $2.45								
5	Town Lots. Value of Buildings					14,225 00	12,516 00		1,709 00
6	Town Lots. Value of Lots					7,512 00	7,788 00	276 00	
7	Land and Lots—Aggregate value					$827,433 00	$752,274 25		$65,158 75

No.	Amount Taxes Assessed.	1870 Am't Tax	1871 Am't Tax	Increase	Decrease.
8	State Tax, 20 cents on each $100 value, (including $79 68 back taxes in 1870)	1,734 55	1,504 55		230 00
9	School " 10 " " " (" 9.66 " " " 1870)	837 09	752 27		74 82
10	Hospital " 5 " " "	413 72	376 13		37 59
11	Total amount Tax on all Land, Town Lots and Buildings, (including $86.34 back taxes in 1870.)	$2,985 36	$2,632 95		252 41
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$5,393 62	$4,989 18		$404 44

Total from all sources for State purposes, 1870, $2,389.67; 1871, $2,105.75. Increase, $ Decrease, $283.92. Total for School, 1870, $2,443 85, 1871, $2,374 29. Increase, $ Decrease, $69 56. Total for Hospital; 1870, $560 10; 1871, $509.14. Increase, $ Decrease, $50.96.

SUMMERS COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value		1,155				$68,442 00				$136 88		
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c		176				5,800 00				11 60		
3	The number of Cattle, and their value		2,642				44,484 00				88 97		
4	The number of Sheep, and their value		5,707				6,355 00				12 71		
5	The number of Hogs, and their value		880				2,490 00				4 98		
6	The number of Watches and Clocks, and value, not in stock of merchants, &c		384				2,630 00				5 26		
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c		1				100 00				20		
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c						30 00				06		
9	The value of Household and Kitchen Furniture, &c						25,145 00				50 29		
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c						30,500 00				61 00		
11	The amount money, bonds, and evidences of debt under control of receiver, &c						18,504 00				37 01		
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants												
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c						3,250 0				6 50		
15	The value of farming and gardening utensils, &c., not exempt from taxation						8,747 00				17 49		
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts						24,535 00				49 07		
19	The Total value of Personal Property under different heads						$241,012 00				$482 02		
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License Tax assessed												
22	The Total Tax for State purposes on the above										$482 02		

SUMMERS COUNTY—*Continued.*

	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amonnt of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1 tax on each, 1870, 1871, 912; Colored " " " " " 1870, 1871, 35; Total 1870, ; Total 1871, 947		$947 00		
25	The amount tax on all personal property, at 16 cents on each $100 value		241 01		
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation				
27	Total taxes for State, Free School and Hospital on all subjects above mentioned		$1,670 03		

	REAL ESTATE.	Number 1870	Number 1871	Increase No. Acres	Decrease No. Acres	1870	1871	Increase.	Decrease.
1	Land. Number of Acres		244,120						
2	Land. Value of Buildings						$32,954 00		
3	Land. Value of Land						495,035 40		
4	Land. Average value per acre, 1871, $2.16								
5	Town Lots. Value of Buildings								
6	Town Lots. Value of Lots								
7	Land and Lots—Aggregate value						$527,989 40		

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Tax Assessed. State Tax, 20 cents on each $100 value		1,055 98		
9	School " 10 " " "		527 99		
10	Hospital " 5 " " "				
11	Total amount Tax on all Land, Town Lots and Buildings		$1,583 97		
12	Total amount tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared		$3,254 00		

Total from all sources for State purposes, 1870, $; 1871, $1,538.00. Total for School, 1870, $; 1871, $1,716.00. Total for Hospital, 1870, $; 1871, $
Increase, $ Decrease, Increase, $ Decrease, Increase, $ Decrease,

TAYLOR COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871	Increase Value.	Decrease Value	1870 Am't Tax	1871 Am't Tax.	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	1,944	2,076	132		$139,115 00	$138,270 00		845 00	$277 53	$276 54		99
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	502	212		290	17,135 00	8,002 00		9,133 00	33 93	16 00		17 93
3	The number of Cattle, and their value.	6,013	6,894	881		154,290 00	178,315 00	24,025 00		308 08	356 63	48 55	
4	The number of Sheep, and their value.	5,749	4,365		1,384	9,350 00	6,112 00		3,228 00	18 67	12 23		6 44
5	The number of Hogs, and their value.	412	894	482		2,620 00	4,537 00	1,917 00		5 24	9 07	3 83	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	1,243	814		429	13,895 00	12,180 00		1,715 00	27 58	24 37		3 21
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	29	47	18		4,500 00	5,718 00	1,218 00		9 00	11 43	2 43	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					810 00	1,054 00	244 00		1 60	2 11	51	
9	The value of Household and Kitchen Furniture, &c.					127,555 00	129,808 00	2,253 00		254 21	259 62	5 41	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.						5,463 00	5,463 00			10 93	10 93	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					354 00	2,076 00	1,722 00		71	4 15	3 44	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.					1,510 00			1,510 00	3 02			3 02
13	The amount of average value of personal property required to be listed by merchants.					76,955 00	95,596 00	18,641 00		153 91	191 39	37 48	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.						35,121 00	35,121 00			70 24	70 24	
15	The value of farming and gardening utensils, &c., not exempt from taxation.					33,785 00	38,215 00	4,430 00		67 41	76 43	9 02	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.					37,430 00	600 00		36,830 00	74 80	1 20		73 60
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.					203,800 00	248,008 00	44,208 00		406 00	496 12	90 12	
19	Total value of Personal property under different heads					$826,934 00	$909,181 00	$82,247 00		$1,653 95	$1,818 36	$164 41	
20	The amount of special tax assessed on merchants for State purposes									3 00			3 00
21	The amount of License Tax assessed									1,249 91	1,996 56	746 95	
22	The Total Tax for State purposes on the above									$2,906 56	$3,814 92	$908 36	

TAYLOR COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	$1 50			$1 50
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,730; 1871, 1,897. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 69; 1871, 75. Total '70, 1,799 Total '71, 1,972	1,799 00	$1,972 00	$173 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	826 94	909 18	72 24	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	414 89	454 59	39 70	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$5,948 89	$7,150 69	$1,201 80	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No Acres.	Decrease No Acres.	1870.	1871	Increase.	Decrease.
1 Land. Number of Acres	104,165	106,254	2,089					
2 Land. Value of Buildings					$146,906 00	$153 456 00	$6,550 00	
3 Land. Value of Land					1,170,494 00	1,152,440 00		$18,054 00
4 Land. Average value per acre, 1871, $12.29								
5 Town Lots. Value of buildings					290,725 00	314,505 00	23,780 00	
6 Town Lots. Value of Lots					130,371 00	141,777 00	11,406 00	
7 Land and Lots—aggregate value					1,738,496 00	1,762,179 00	$23,683 00	

		1870. Am't Tax	1871. Am't Tax	Increase	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value, (back tax for 1870, $2 50,)	3,478 67	3,524 36	44 68	
9	School Tax, 10 cents on each $100 value, (back tax for 1870, $1 25,)	1,740 08	1,762 18	22 16	
10	Hospital Tax, 5 cents on each $100 value	870 25	881 09	10 84	
11	Total amount Tax on all Land, Town Lots and Buildings	$6,090 00	$6,167 63	77 63	
12	Total amount Tax assessed on Real and Personal Property in this cou ty for the years 1870 and 1871 compared	$12,038 89	$13,318 32	$1,279 43	

Total from all sources for State purposes, 1870, $6,386.23; 1871, $7,339.28. Increase, $953.05 Decrease.
Total for School, 1870, $4,367 52, 1871 $4,643.36. Increase, $275 84; Decrease.
Total for Hospital, 1870, $1,285.14; 1871, $1,335.68 Increase, $50.54 Decrease,

TUCKER COUNTY.

No	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.....	503	534	31		$27,795 00	$27,600 00		$195 00	$55 59	$55 20		$0 39
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c	58	63	5		2,249 00	2,280 00	$31 00		4 50	4 56	$0 06	
3	The number of Cattle, and their value.	1,469	1,400		69	26,765 00	24,211 00		2,554 00	53 53	48 42		5 11
4	The number of Sheep and their value.	2,079	2,119	40		2,762 00	2,645 00		117 00	5 52	5 29		23
5	The number of Hogs, and their value.	206	228	22		870 00	928 00	58 00		1 74	1 86	12	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	133	43		90	868 00	517 00		351 00	1 74	1 03		71
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c												
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c												
9	The value of Household and Kitchen Furniture, &c.....					8,358 00	9,143 00	785 00		16 72	18 29	1 57	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.....												
11	The amount money, bonds, and evidences of debt under control of receiver, &c.....												
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.....												
13	The amount of average value of personal property required to be listed by merchants					2,900 00	3,100 00	200 00		5 80	6 20	40	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c												
15	The value of farming and gardening utensils, &c., not exempt from taxation					3,807 00	4,884 00	1,077 00		7 61	9 77	2 16	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State.												
18	The value of all credits and investments and all moneys, whether due or not, or in or out of the State, after deducting debts					6,178 00	5,744 00		434 00	12 36	11 49		87
19	The total value of personal property under different heads					$82,552 00	$81,052 00		$1,500 00	$165 11	$162 11		3 00
20	The amount of Special Tax assessed on merchants for State purposes									80			80
21	The amount of License Tax assessed.....									6 25			6 25
22	The Total Tax for State purposes on the above									$172 16	$162 11		$10 05

TUCKER COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	$0 40			$0 40
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 362; 1871, 401 ... Colored male inhabitants of the age of 21 years, at $1.00 tax on each, '70, 5; '71, 4 — Total '70, 367; '71, 405.	367 00	$405 00	$38 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	82 55	81 05		1 50
	TAX FOR HOSPITAL.				
26	The total tax being 5 cents on each $1 0 valuation, and special tax assessed on merchants for construction of Hospital	41 27	40 53		74
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$663 38	$688 69	$25 31	

REAL ESTATE.		Number 1870	Number 1871	Increase No. Acres	Decrease. No. Acres	1870	1871	Increase.	Decrease.
1	Land. Number of Acres	238,450	248,593	10,143					
2	Land. Value of Buildings					$14,908 50	$14,839 00		$69 50
3	Land. Value of Land					279,244 07	301,715 02	$22,476 95	
4	Land. Average value per acre, 1871, $1.31								
5	Town Lots. Value of Buildings					1,489 50	1,489 00		50
6	Town Lots. Value of Lots					770 10	780 60	10 50	
7	Land and Lots—Aggregate value					$296 412 17	$318,823 62	$22,411 45	

No.		1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value	599 29	$637 65	38 36	
9	School " 10 " " " " "	299 56	328 82	29 26	
10	Hospital " 5 " " " " "	148 20	164 41	16 21	
11	Total amount Tax on all Land, Town Lots and Buildings	$1,047 05	$1,130 88	$83 83	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$1,710 43	$1,819 57	$109 14	

Total from all sources for State purposes, 1870, $771.45; 1871, $799.76; Increase, $28.31, Decrease,
Total for School, 1870, $749.51; 1871, $814.87. Increase, $65.36 Decrease,
Total for Hospital, 1870, $189.47; 1871, $204 94. Increase, $15.47 Decrease,

TYLER COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	2,258	2,290	32		$142,675 00	$145,700 00	$3,025 00		$285 35	$291 41	$6 06	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	424	543	119		14,894 00	17,138 00	2,244 00		29 79	34 27	4 48	
3	The number of Cattle, and their value.	4,664	5,028	364		95,864 00	106,320 00	10,456 00		191 72	212 64	10 82	
4	The number of Sheep and their value.	10,336	8,033		2,303	12,422 00	9,653 00		$2,769 00	24 84	19 30		$5 54
5	The number of Hogs, and their value.	714	804	90		4,221 00	4,002 00		219 00	8 44	8 00		44
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	812	989	177		5,881 00	6,298 00	417 00		11 76	12 60	84	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	6	14	8		1,075 00	785 00		290 00	2 15	1 57		58
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					50 00	195 00	145 00		10	39	29	
9	The value of Household and Kitchen Furniture, &c.					54,795 00	53,189 00		1,606 00	109 59	106 38		3 21
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c					88,097 00	93,602 00	5,505 00		176 19	187 .0	11 01	
11	The amount of money, bonds, and evidences of debt under control of receiver, &c.						2,200 00	2,200 00			4 40	4 40	
12	The actual value of the capital and surplus or contingent funds of companies other than Rai roads					2,500 00	15,440 00	12,940 00		5 00	30 88	25 88	
13	The amount of average value of personal property required to be listed by merchants.					35,855 00	40,770 00	4,915 00		71 71	81 54	9 83	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					22,050 00			22,050 00	44 10			44 10
15	The value of farming and gardening utensils, &c., not exempt from taxation.					16,392 00	27,891 00	11,499 00		32 78	55 78	23 00	
16	The value of Toll Bridges and Ferries.					175 00			175 00	35			35
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.					1,000 00			1,000 00	2 00			2 00
18	The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts.					1,600 00			1,600 00	3 20			3 20
9	Total value of personal property under different heads.					499,711 00	$523,183 00	$23,472 00		$999 07	$1,046 35	47 28	
20	The amount of Special Tax assessed on merchants for State purposes.												
21	The amount of License Tax assessed.									95 00	40 00		55 00
22	The Total Tax for State purposes on the above.									$1,094 07	$1,086 35		7 72

TYLER COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation: White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1561; 1871, 1555. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 2; 1871, 2. Total '70, 1563 Total '71, 1557.	$1,563 00	$1,557 00		$6 00
25	The amount tax on all personal property, at 10 cents on each $100 value	449 71	523 18	$23 47	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	249 25	261 59	12 34	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$3,406 03	$3,428 12	$12 09	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1 Land. Number of Acres	173,980	173,079		901				
2 Land. Value of Buildings					$109,987 00	$127,380 00	$17,393 00	
3 Land. Value of Land					1,053,576 00	1,122,630 00	69,054 00	
4 Land. Average value per acre for 1871, $6,72								
5 Town Lots. Value of Buildings					52,142 00	48,300 00		3,842 00
6 Town Lots. Value of Lots					27,666 00	23,990 00		6,676 00
7 Land and Lots—aggregate value					1,243,371 00	1,322,300 00	$78,929 00	

		1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
8	Amount taxes assessed: State tax, 20 cents on each $100 value	$2,500 31	$2,644 56	$144 25	
9	School tax, 10 cents on each $100 value	1,248 37	1,322 28	73 91	
10	Hospital tax, 5 cents on each $100 value	662 02	661 15		87
11	Total amount tax on all Land, Town Lots and buildings	$4,410 70	$4,627 99	$217 29	
12	Total amount tax assessed on real and personal property in this county for the years 1870 and 1871 compared	$7,816 73	$8,056 11	$239 38	

Total from all sources for State purposes, 1870, $3,594.38; 1871, $3,730.91. Increase, $136.53 Decrease,
Total for School, 1870, $3,311 08; 1871, $3,402.46. Increase, $91.38. Decrease,
Total for Hospital, '70, $911.27; '71, $922.74. Increase, $11.47. Decrease,

UPSHUR COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	2,176	2,287	111		$120,217 00	$134,338 00	$14,121 00		$240 33	$268 68	$28 35	
2	The number of wheeled Vehicles and value, not included in stock of merchants, &c.	345	351	5½		11,033 00	12,760 00	1,727 00		22 06	25 52	3 46	
3	The number of Cattle and their value	6,752	7,369	616½		148,214 00	171,935 00	23,721 00		296 42	343 87	47 45	
4	The number of Sheep and their value	7,645	6,963		682	9,193 00	9,475 00	382 00		18 38	18 95	57	
5	The number of Hogs and their value	1,033	1,108	75		2,905 00	3,536 00	631 00		5 81	7 27	1 46	
6	The number of Watches and Clocks and value, not in stock of merchants &c.	871	875	4		5,423 00	5,720 00	297 00		10 84	11 44	60	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	19	21	2		2,455 00	2,505 00	50 00		4 91	5 01	10	
8	The value of all Gold and Silver plate and Jewelry not in stock of merchants, &c.					75 00	150 00	75 00		15	30	15	
9	The value of Household and Kitchen Furniture, &c.					56,467 00	59,007 00	2,540 00		112 93	118 01	5 08	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.						7,565 00	7,565 00			15 13	15 13	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.						500 00	500 00			1 00	1 00	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					23,025 00	17,706 00		5,319 00	46 05	35 41		10 64
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					2,350 00			2,350 00	4 70			4 70
15	The value of farming and gardening utensils, &c., not exempt from taxation					13,533 00	25,644 00	12,111 00		47 07	51 28	4 21	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State						250 00	250 00			50	50	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					113,009 00	133,365 00	20,356 00		226 01	266 72	40 71	
19	Total value of personal property under different heads					$517,899 00	$584,556 00	$66,657 00		$1,035 77	$1,169 09	133 32	
20	The amount of special tax assessed on merchants for State purposes										7 99	7 99	
21	The amount of license tax assessed									88 10	189 79	101 69	
22	The Total Tax for State purposes on the above									$1,123 87	$1,366 87	243 00	

UPSHUR COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes		$4 00	$4 00	
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1,575; 1871, 1,640 ... Colored male inhabitants of the age of 21 years, at $1 tax on each, 1870, 29; 1871, 34..... Total '70, 1,604; Total '71, 1,674.	$1,604 00	1,674 00	70 00	
25	The amount tax on all personal property at 10 cents on each $100 value	517 90	584 55	66 65	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation, includes $1.71 special tax assessed on merchants for this purpose for 1871	258 95	293 99	35 04	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$3,504 72	$3,923 41	$418 69	

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1	Land. Number of Acres	476,685	485,688	9,003					
2	Value of Buildings					$106,749 50	$110,491 50	$3,742 00	
3	Value of Land					1,511,120 72	1,515,311 73	4,191 01	
4	Average value per acre for 1871, $3.53								
5	Town Lots. Value of Buildings					61,950 00	62,050 00	100 00	
6	Value of Lots					27,615 00	28,205 00	590 00	
7	Land and Lots—aggregate value					1,707,435 22	1,716,058 41	$8,623 19	

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount taxes assessed. State Tax, 20 cents on each $100 value (including back taxes for 1870 of $20.43 and for 1871 $13 59	3,435 30	3,445 71	10 41	
9	School " 10 " " " " " " " 9.43 " " " 6 80	1,716 86	1,722 84	5 98	
10	Hospital " 5 " " " " " " " " 1,95	853 72	859 98	6 26	
11	Total amount Tax on all Land, Town Lots and Buildings	$6,005 88	$2,028 53	$22 65	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$9,510 60	$9,951 94	$441 34	

Total from all sources for State purposes, 1870, $4,559.17; '71, $4,812.58. Increase, $253.41. Decrease, $

Total for School, '70, $3,838 76; '71, $3,985.39. Increase, $146 63: Decrease,

Total for Hospital, '70, $1,112.67; '71, $1,153.97. Increase, $41.30; Decrease,

WAYNE COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses, and Jennets, and their value.	1,714	1,778	64		$118,463 00	$125,134 00	$6,671 00		$236 73	$250 14	$13 41	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	216	284	68		7,028 00	9,750 00	2,722 00		14 06	19 49	5 43	
3	The number of Cattle, and their value.	6,292	7,008	716		134,588 00	154,644 00	20,056 00		269 18	309 28	40 10	
4	The number of Sheep, and their value	9,461	9,941	480		11,988 00	13,189 00	1,201 09		23 98	26 38	2 40	
5	The number of Hogs, and their value.	2,847	3,436	589		11,590 00	11,226 00		$364 00	23 18	22 44		74
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	363	523	160		3,303 00	4,263 00	960 00		6 61	8 53	1 92	
7	The number of Piano-fortes, &c, and value, not included in stock of merchants, &c	11	20	9		224 00	844 00	620 00		45	1 68	1 23	
8	he value of all Gold and Silver plate and Jewelery, not in stock of merchants, &c.					306 00	201 00		105 00	61	40		21
9	The value of Household and Kitchen Furniture, &c.					81,296 00	89,119 00	7,823 00		162 57	178 24	15 67	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					46,844 00	57,967 00	11,123 00		93 69	115 93	22 24	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					33,751 00			33,751 00	67 50			67 50
12	The actual value of the capital and surplus or contingent funds of companies other than railroads.					400 00			400 00	80			80
13	The amount of average value of personal property required to be listed by merchants.					14,129 00	14,745 00	616 00		28 26	29 49	1 23	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					5,934 00	1,280 00		4,654 00	11 87	2 56		9 31
15	The value of farming and gardening utensils, &c., not exempt from taxation.					15,918 00	29 506 00	13,588 00		31 83	59 00	27 17	
16	The value of Toll Bridges and Ferries.						3,000 00	3,000 00			6 00	6 00	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in the State.					10,668 00			10,668 00	21 34			21 34
18	The value of all credits and investments and all moneys, whether due or not, or in or out of State, after deducting debts.						34,988 00	34,989 00			69 98	69 98	
19	The total amount personal property under different heads.					$496,320 00	$549,713 00	$53,393 00		992 66	1,099 54	106 88	
										30			30
20	The amount of special tax assessed on merchants for State purposes.												
21	The amount of license tax assessed.									281 19	172 90		108 29
22	The Total Tax for State purposes on the above.									$1,724 15	$1,272 44		1 71

WAYNE COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes	16			16
25	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 1751, 1871, 1805 / Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 28, 1871, 30 — Total '70, 1779 Total '71, 1835	$1,779 00	$1,835 00	$56 00	
24	The amount tax on all personal property, at 10 cents on each $100 value	496 32	549 70	53 38	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation, and special assessment on merchants for same purpose, 7 cents	248 35	274 85	26 50	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$3,797 98	$3,931 99	$134 01	

	REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres.	Decrease No. Acres	1870	1871	Increase.	Decrease
1	Land. Number of Acres	249,551	289,991	40,440					
2	Land. Value of Buildings					$62,722 00	$72,413 00	$9,691 00	
3	Land. Value of Land					1,183,026/00	1,110,399 00		$72,627 00
4	Land. Average value per acre, 1871, $4.07								
5	Town Lots. Value of Buildings					15,733 00	18,933 00	3,200 00	
6	Town Lots. Value of Lots					26,517 00	26,506 00		11 00
7	Land and Lots—Aggregate value					1,287,998 00	1,228,251 00		59,747 00

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value	2,576 15	2,456 57		$119 58
9	School " 10 " " " " "	1,288 01	1,228 25		59 76
10	Hospital " 5 " " " " "	644 07	614 13		29 94
	Total amount Tax on all Land, Town Lots and Buildings	$4,508 23	$4,298 95		$209 28
11	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$8,306 21	$8,230 94		$75 27

Total from all sources for State purposes, 1870, $3,850.30; 1871, $3,729.01. Total for School, 1870, $3,563.49; 1871, $3,612.95. Total for Hospital, 1870, $892.42; 1871, $888.98
Increase, ; Decrease, $$121.29 Increase, $49.46. Decrease, Increase, $15.87. Decrease, $3.44

WEBSTER COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	319	356	37		$14,002 00	$15,285 00	$1,283 00		$28 00	$30 57	$2 57	
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c	12	7		5	290 00	188 00		$102 00	58	38		20
3	The number of Cattle and their value	1,280	1,321	41		17,886 00	18,691 00	815 00		35 77	37 38	1 61	
4	The number of Sheep and their value	1,872	1,914	42		1,941 00	1,964 00	23 00		3 88	3 93	05	
5	The number of Hogs and their value	577	546		31	985 00	1,001 00	16 00		1 97	2 00	03	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c	124	133	9		600 00	574 00		26 00	1 20	1 15		05
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c												
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c												
9	The value of Household and Kitchen Furniture, &c					8,101 00	8,717 00	616 00		16 20	17 43	1 23	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c												
11	The amount money, bonds, and evidences of debt under control of receiver, &c					10,307 00	10,395 00	88 00		20 61	20 79	18	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants												
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c												
15	The value of farming and gardening utensils, &c., not exempt from taxation					846 90	1,040 00	194 00		1 69	2 08	39	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts												
19	Total value of Personal Property under different heads					$54,932 00	$57,855 00	$2,923 00		$109 90	$115 71	$5 81	
20	The amount of Special Tax assessed on merchants for State purposes												
21	Amount of License Tax assessed										67 91	67 91	
22	The total Tax for State purposes on the above									$109 90	$183 62	$73 72	

WEBSTER COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 328; 1871, 355. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 69; 1871, 75 — Total '70, 328 Total '71, 355	$328 00	$355 00	$27 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	54 95	57 85	2 90	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	27 45	28 92	1 47	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$520 30	$625 39	$105 09	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No Acres.	Decrease No Acres.	1870.	1871	Increase	Decrease.
1 Land. Number of Acres	1,717,833	1,868,179	140,346					
2 Land. Value of Buildings					$3,796 00	$3,590 00		$206 00
3 Land. Value of Land					464,397 00	430,497 00		33,900 00
4 Land. Average value per acre, 1871, $0.23								
5 Town Lots. Value of buildings					500 00	480 00		20 00
6 Town Lots. Value of Lots					380 00	360 00		20 00
7 Land and Lots—aggregate value					$469,073 00	$434,927 00		$34,146 00

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value,	966 00	869 85		96 15
9	School Tax, 10 cents on each $100 value,	482 72	434 92		47 80
10	Hospital Tax, 5 cents on each $100 value	250 9[illegible]	217 46		33 49
11	Total amount Tax on all Land, Town Lots and Buildings	$1,699 67	$1,522 23		$177 44
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared.	$2,219 97	$2,147 62		$72 35

Total from all sources for State purposes, 1870, $1,074.90; 1871, $1,053.47. Increase, $ Decrease, $22 43.
Total for School, 1870, $865 67; 1871, $847.77. Increase, $ Decrease, $17 90.
Total for Hospital, 1870, $278.40; 1871, $246.38. Increase, $ Decrease, $32.02.

WETZEL COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	2,041	2,187	146		$102,187 00	$92,110 00		$10,074 00	$204 36	$184 22		$20 14
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	350	304	34		9,055 00	8,928 00		127 00	18 10	17 86		24
3	The number of Cattle, and their value.	4,049	4,200	151		64,717 00	64,732 00	$15 00		129 42	129 46	$0 04	
4	The number of Sheep and their value.	9,805	8,895		910	9,850 00	8,900 00		950 00	19 70	17 80		1 90
5	The number of Hogs, and their value.	1,022	1,247	225		5,185 00	4,466 00		719 00	10 36	8 93		1 43
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	668	767	99		1,945 00	2,685 00	740 00		3 89	5 37	1 48	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	4	5	1		775 00	505 00		270 00	1 55	1 01		54
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					56 00			56 00	10			10
9	The value of Household and Kitchen Furniture, &c.					32,254 00	30,720 00		1,534 00	64 50	61 44		3 06
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					20,715 00			20,715 00	41 43	—		41 43
11	The amount of money, bonds, and evidences of debt under control of receiver, &c.						21,960 00	21,960 00			43 92	43 92	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					28,750 00	21,655 00		7,095 00	57 50	43 31		14 19
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c					10,900 00	8,200 00		2,700 00	21 80	16 40		5 40
15	The value of farming and gardening utensils, &c., not exempt from taxation					13,315 00	11,336 00		1,979 00	26 63	22 67		3 96
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts												
19	Total value of personal property under different heads					$299,699 00	$276,197 00	$22,715 00	$23,502 00	$599 39	$552 39		47 00
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License Tax assessed												
22	The Total Tax for State purposes on the above									$599 39	$552 39		47 00

WETZEL COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1 tax on each, '70, 1,730, '71, 1,831 Colored " " " " " 1870, , 1871, 2 Total '70, 1,730; '71, 1,833	$1,730 00	$1,833 00	$103 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	299 70	276 19		$23 51
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	149 85	138 09		11 76
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$2,778 94	$2,799 67	20 73	

REAL ESTATE.	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1 Land. Number of Acres	237,198	230,070		7,128				
2 Land. Value of Buildings					$67,708 00	$59,826 00		$7,882 00
3 Land. Value of Land					1,207,183 00	1,145,223 00		61,960 00
4 Land. Average value per acre for 1871, $5.54								
5 Town Lots. Value of Buildings					30,095 00	25,875 00		4,220 00
6 Town Lots. Value of Lots					10,710 00	9,725 00		985 00
7 Land and Lots—Aggregate value					1,315,696 00	1,240,649 00		$75,047 00

		1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value, (including back taxes for 1870 $14.23)	2,631 39	2,495 52		135 87
9	School " 10 " " " (" " " " " 1 63)	1,315 70	1,242 28		73 42
10	Hospital " 5 " " " (" " " " " 0.83)	657 83	621 16		36 67
11	Total amount Tax on all Land, Town Lots and Buildings	$4,604 92	$4,358 96		245 96
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$7,383 86	$7,158 63		$225 23

Total from all sources for State purposes, 1870, $3,230.78; 1871, $3,047.91. Increase, $ Decrease, $182.87. Total for School, 1870, $3,345.40; 1871, $3,351.47. Increase, . Decrease, $. Total for Hospital; 1870, $807.68, 1871, $759.25. Increase, $ Decrease, $48.43.

WIRT COUNTY.

No	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	984	1,031	47		$62,307 00	$61,223 00		$1,064 00	$124 61	$122 45		$2 16
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c	38	41	3		1,749 00	2,056 00	$307 00		3 50	4 11	$0 71	
3	The number of Cattle, and their value.	1,799	2,032	233		42,993 00	46,258 00	3,265 00		85 99	92 52	6 53	
4	The number of Sheep and their value.	3,757	3,290		467	3,770 00	3,299 00		471 00	7 54	6 60		94
5	The number of Hogs, and their value.	530	621	91		2,789 00	2,591 00		198 00	5 58	5 18		40
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	518	523	5		5,042 00	5,015 00		27 00	10 08	10 03		05
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c	7	10	3		795	905	110 00		1 59	1 81	22	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					466	296		170 00	93	59		34
9	The valu of Household and Kitchen Furniture, &c					28,478 00	28,539 00	61 00		56 96	57 08	12	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					45,164			45,164 00	90 33			90 33
11	The amount money, bonds, and evidences of debt under control of receiver, &c						48,610 00	48,610 00			97 28	97 28	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					33,633 00	24,400 00		9,233 00	67 27	48 80		18 47
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					38,200 00	38,025 00		175 00	76 40	76 05		35
15	The value of farming and gardening utensils, &c., not exempt from taxation					47,819 00	52,644 00	4,825 00		95 63	105 29	9 66	
16	The value of Toll Bridges and Ferries					600 00	400 00		200 00	1 20	80		40
17	The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State..												
18 21	The value of all credits and investments and all moneys, whether due or not, or in or out of the State, after deducting debts												
19	The total value of personal property under different heads					$313,805 00	$314,291 00	$487 00		$627 61	$628 59	98	
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License Tax assessed									579 71	369 19		110 52
22	The Total Tax for State purposes on the above									$1,207 32	$997 78		$209 54

WIRT COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 976; 1871, 963. Colored male inhabitants of the age of 21 years, at $1.00 tax on each, '70, 6; '71, 5. Total '70, 982; Total '71, 968	$982 00	$968 00		$14 00
25	The amount tax on all personal property, at 10 cents on each $100 value	313 80	314 29	49	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital being 5 cents on each $100 valuation	156 90	157 15	25	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$2,660 02	$2,437 22		$222 80

REAL ESTATE.	Number 1870	Number 1871	Increase No. Acres	Decrease. No. Acres	1870	1871	Increase	Decrease.
1 Land. Number of Acres	179,379	195,588	16,209					
2 Land. Value of Buildings					$60,048 00	$60,794 00	$746 00	
3 Land. Value of Land					643,032 00	655,368 13	$12,336 13	
4 Land. Average value per acre, 1871, $3.75								
5 Town Lots. Value of Buildings					42,019 00	42,472 00	453 00	
6 Town Lots. Value of Lots					15,497 00	15,256 64		$240 36
7 Land and Lots—Aggregate value					$760 596 00	$773,890 77	$13,294 77	

No.	Amount Taxes Assessed.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
8	State Tax, 20 cents on each $100 value	$1,521 19	$1,547 78	26 59	
9	School " 10 " " " " "	760 59	773 89	13 30	
10	Hospital " 5 " " " " "	380 29	386 94	6 65	
11	Total amount Tax on all Land, Town Lots and Buildings	$2,662 07	$2,708 61	$46 54	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$5,322 09	$5,145 83		$176 26

Total from all sources for State purposes, 1870, $2,728.51; '71, $2,545.56; Increase, Decrease, $182 95 Total for School, '70, $2,056.39; '71, $2,056.18. Increase, Decrease, 21 Total for Hospital, 1870, $537.19; 1871, $544.09. Increase, $6.90 Decrease,

WOOD COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	3,156	2,086		1,070	$200,370 00	$210,810 00	$10,440 00		$400 74	$401 62	88	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	1,472	993		479	52,460 00	39,140 00		13,320 00	104 92	78 28		26 64
3	The number of Cattle, and their value.	6,182	5,608		674	136,525 00	137,435 00	910 00		273 05	274 87	1 82	
4	The number of Sheep, and their value.	10,027	7,441		2,586	12,780 00	9,480 00		3,300 00	25 56	18 96		6 60
5	The number of Hogs, and their value.	1,099	1,211	112		7,825 00	8,580 00	755 00		15 65	17 16	1 51	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	1,095	903		192	27,535 00	23,685 00		3,850 00	55 07	47 37		7 70
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	126	126			23,600 00	25,100 00	1,500 00		47 20	50 20	3 00	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c					4,210 00	5,625 00	1,415 00		8 42	11 25	2 83	
9	The value of Household and Kitchen Furniture, &c					243,055 00	250,460 00	7,405 00		486 11	500 92	14 81	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.					293,785 00	189,325 00		104,460 00	587 57	378 65		208 92
11	The amount money, bonds, and evidences of debt under control of receiver, &c					1,000 00			1,000 00	2 00			2 00
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads						200 00	200 00			40	40	
13	The amount of average value of personal property required to be listed by merchants..					408,275 00	438,340 00	30,075 00		816 53	876 68	60 15	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					49,040 00	681,400 00	632,360 00		98 08	1,362 80	1,264 72	
15	The value of farming and gardening utensils, &c., not exempt from taxation.					153,420 00	63,850 00		89,570 00	306 84	127 70		179 14
16	The value of Toll Bridges and Ferries					25,940 00	13,050 00		12,890 00	51 88	26 10		25 78
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.					312,700 00	320,270 00	7,570 00		625 40	640 54	15 10	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.					160,755 00	115,765 00		44,990 00	321 51	231 53		89 98
19	Total value of Personal property under different heads					2,113,265 00	2,522,515 00	409,250 00		$4,226 53	$5,045 03	$818 50	
20	The amount of special tax assessed on merchants for State purposes												
21	The amount of License Tax assessed									5,748 28	5,583 80		164 48
22	The Total Tax for State purposes on the above									$9,974 81	10,628 83	$654 02	

WOOD COUNTY—*Continued.*

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1.00 tax on each, 1870, 3,901, 1871, 3,624; Color'd male inhabitants of the age of 21 years, at $1. tax on each, 1870, 159; 1871, 124 — Total '70, 4,060; Total '71, 3,748	$4,060 00	$3,748 00		$312 00
25	The amount tax on all personal property, at 10 cents on each $100 value	2,113 26	2,522 51	$409 25	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation,	1,056 63	1,261 26	234 63	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	$17,204 70	$18,160 60	$955 90	

REAL ESTATE.		Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1	Land. Number of Acres.	249,521	252,108	2,587					
2	Land. Value of Buildings					$292,725 00	$210,828 00		$81,897 00
3	Land. Value of Land					2,237,909 00	2,352,162 00	114,253 00	
4	Land. Average value per acre, 1871, $10.16								
5	Town Lots. Value of Buildings					939,911 00	927,883 00		12,028 00
6	Town Lots. Value of Lots					856,864 00	895,585 00	8,721 00	
7	Land and Lots—Aggregate value					4,357,509 00	4,386,458 00	$28,949 00	

No.		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Taxes Assessed. State Tax, 20 cents on each $100 value. (Back taxes $5.95 for 1870)	$8,720 97	8,772 92	51 95	
9	School Tax, 10 " " " " " (" " 2.97 " ")	4,360 48	4,386 46	25 98	
10	Hospital tax, 5 " " " " "	2,178 76	2,193 23	14 47	
11	Total amount Tax on all Land, Town Lots and Buildings	$15,260 21	$15,352 61	92 40	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$32,464 91	$33,513 21	$1,048 30	

Total from all sources for State purposes, 1870, $18,695.78; '71, $19,401.75. Increase, $705.97 Decrease,
Total for School, 1870, $10,533.74; '71, $10,656.97. Increase, $123.23. Decrease,
Total for Hospital, 1870, $3,235.39; 1871, $3,454.49. Increase, 219.10. Decrease,

WYOMING COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Incre'se	Number Decre'se	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value	405	420	21		$23,490 00	$24,240 00	$750 00		$46 98	$48 48	$1 50	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c	44	57	13		1,465 00	1,600 00	135 00		2 92	3 20	28	
3	The number of Cattle and their value.	2,713	2,678		35	36,928 00	35,623 00		$1,305 00	73 84	71 25		2 59
4	The number of Sheep and their value.	2,821	3,108	287		4,030 00	5,370 00	1,340 00		8 06	10 74	2 68	
5	The number of Hogs and their value.	1,047	1,604	557		2,364 00	3,458 00	1,094 00		4 72	6 92	2 20	
6	The number of Watches and Clocks, and value not in stock of merchants, &c	31	50	19		296 00	620 00	324 00		58	1 24	66	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c												
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.						136 00	136 00			25	25	
9	The value of Household and Kitchen Furniture, &c					11,917 00	12,193 00	176 00		23 82	24 39	57	
10	The value of Property and capital(not including real estate and articles exempt, &c.,) employed, &c												
11	The amount money, bonds, and evidences of debt under control of receiver, &c												
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads												
13	The amount of average value of personal property required to be listed by merchants					2,300 00	1,600 00		700 00	4 60	3 20		1 40
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c												
15	The value of farming and gardening utensils, &c., not exempt from taxation					3,044 00	4,206 00	1,162 25		6 08	8 41	2 33	
16	The value of Toll Bridges and Ferries												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State												
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts					2,696 00	2,325 00		371 00	5 38	4 65		73
19	The Total value of personal property under different heads					$88,530 00	$91,381 00	$2,851 00		$176 98	$182 73	$5 75	
20	The amount of Special Tax assessed on merchants for State purposes												
21	The amount of License Tax assessed									57 42	50 00		7 42
22	The Total Tax for State purposes on the above									$234 40	$232 73		1 67

WYOMING COUNTY—*Continued.*

	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				
23	The amount of Special Tax assessed on merchants for school purposes				
24	Capitation. White male inhabitants of the age of 21 years, at $1 tax on each, 1870, 576; 1871, 595 / Colored " " " " " 1870, 12; 1871, 13 — Total 1870, 588; Total 1871, 608	$588 00	$608 00	$20 00	
25	The amount tax on all personal property, at 10 cents on each $100 value	88 53	91 38	2 85	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each $100 valuation	44 54	45 68	1 14	
27	Total taxes for State, Free School and Hospital on all subjects above mentioned	$955 47	$977 79	$22 32	

	REAL ESTATE.	Number 1870	Number 1871	Increase No. Acres	Decrease No. Acres	1870	1871	Increase.	Decrease.
1	Land. Number of Acres	1,215,172	1,220,959	5,787					
2	Land. Value of Buildings					$5,350 00	$2,450 00		$2,900 00
3	Land. Value of Land					770,389 00	793,348 00	$22,959 00	
4	Land. Average value per acre, 1871, $0.65								
5	Town Lots. Value of Buildings					7,356 00	7,351 00		5 00
6	Town Lots. Value of Lots					1,400 00	1,405 00	5 00	
7	Land and Lots—Aggregate value					$784,495 00	$804,554 00	$20,059 00	

		1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
8	Amount Tax Assesssed. State Tax, 20 cents on each $100 value	1,568 50	1,608 95	40 45	
9	School " 10 " " "	784 25	804 70	20 45	
10	Hospital " 5 " " "	392 38	402 46	10 08	
11	Total amount Tax on all Land, Town Lots and Buildings	$2,745 13	$2,816 11	$70 98	
12	Total amount tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	$3,700 60	$3,793 90	$93 30	

Total from all sources for State purposes, 1870, $1,802.90, 1871, $1,841.68. Increase, $38 78; Decrease,
Total for School, 1870, $1,460 78; 1871, $1,504 08 Increase, $43.30. Decrease,
Total for Hospital, 1870, $436.92; 1871, $448.14. Increase, $11.22; Decrease,

RECAPITULATION OF APPENDIX B.

RECAPITULATION OF APPENDIX B

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Exhibiting the number of Horses, Mules, Asses and Jennets; Wheeled Vehicles; Cattle and in each county, and their value and amount tax thereon for the year 1871.

PAGE 118–9.

Exhibiting the number of Hogs; Watches and Clocks; Pianos and other musical Instruments, and their value, and the value of all Silver Plate and Jewelry, in each county and the amount of tax thereon for the year 1871.

PAGE 120–1.

Exhibiting the value of Household and Kitchen Furniture; of Property and Capital employed in Business; amount Money, Bonds and Evidences of Debt under control of receivers; actual value of Capital and Surplus of Companies other than Rail Road; amount average value of Personal Property required to be listed by merchants; and amount average value of Material and manufactured articles required to be listed by manufacturers and the amount tax thereon in each county for the year 1871.

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Exhibiting the value of Farming Utensil, not exempt; value yearly rent of Toll Bridges and Ferries; value Personal Property not exempt, including Stocks in Banks or Insurance Companies doing business in the State; and value of all Credits, Investments, Monies, due or not, after deducting debts; and the amount of tax thereon and the total value of all Personal Property under different heads, in each county for the year 1871.

PAGE 124–5.

Exhibiting amount special tax assessed on merchants for State and State School purposes; the amount License tax; Capitation Tax; Total tax for State, State School and Hospital purposes on personal property, separately and in the aggregate, in each county for the year 1871.

PAGE 126–7.

Exhibiting number of acres Real Estate and average value thereof; and the value of Buildings, Land and Lots separately and in the aggregate for each county for the year 1871.

PAGE 128–9.

Exhibiting amount Tax assessed on Real Estate for State, State School and Hospital purposes and the total thereof; also the tax from all sources for State, State School and Hospital purposes and the total thereof for each county for the year 1871.

RECAPITULATION OF APPENDIX B.

NAMES OF COUNTIES.	The number of Horses, Mules, Asses and Jennetts, and their value.			The number of Wheeled Vehicles, and value, not included in stock of merchants, &c.			The number of Cattle, and their value.			The number of Sheep, and their value.		
	Number.	Value.	Am't Tax.	Number	Value.	Am't Tax	Number	Value.	Am't Tax.	Number.	Value	Am't Tax.
Barbour	3,019	$159,573	$319 15	408	$11,425	$22 85	11,225	$324,626	$469 25	8,444	$8,986	$17 97
Berkeley	4,156	255,405	510 81	1,694	58,625	117 22	6,369	117,855	235 70	7,696	18,197	36 38
Boone	692	45,224	90 45	134	4,137	8 27	3,089	56,298	112 60	3,926	6,005	12 01
Braxton	1,484	85,708	171 41	143	4,285	8 57	4,027	72,056	144 11	9,068	9,807	19 61
Brooke	1,272	79,145	158 29	517	19,920	39 84	2,114	51,220	102 44	34,004	70,435	140 87
Cabell	1,410	102,913	205 83	465	17,875	35 75	3,706	88,574	177 15	4,073	4,270	8 55
Calhoun	662	39,728	79 45	80	2,280	4 56	1,641	33,899	67 79	3,672	3,936	7 87
Clay	336	18,305	36 71	16	480	96	1,305	18,704	37 41	2,718	4,095	8 19
Doddridge	1,769	17,323	224 90	37	922	3 75	4,978	33,312	232 47	5,763	8,358	16 72
Fayette	1,242	60,990	121 98	320	8,195	16 39	3,607	51,073	102 15	6,718	7,104	14 21
Gilmer	1,101	65,975	131 95	181	5,617	11 23	2,758	59,934	119 87	4,696	4,593	9 19
Grant	1,580	99,777	199 55	343	14,895	29 79	5,042	138,972	277 94	6,333	11,958	23 92
Greenbrier	3,287	224,788	449 57	286	15,016	30 03	8,862	223,806	447 61	10,496	15,782	31 56
Hampshire	2,632	181,970	363 94	523	18,650	37 30	5,905	123,853	247 71	6,165	12,766	25 53
Hancock	1,112	87,125	174 25	666	23,203	46 40	2,081	59,313	118 62	21,441	39,675	79 35
Hardy	1,809	120,894	241 79	126	9,555	19 11	5,566	159,594	319 19	3,345	6,923	13 84
Harrison	5,267	406,215	812 43	698	35,534	71 07	20,420	644,558	1,289 11	10,529	21,229	42 46
Jackson	2,555	137,749	275 48	674	21,487	42 96	4,598	85,277	170 53	10,259	10,561	21 11
Jefferson	4,256	352,340	704 68	767	47,430	94 86	6,031	134,400	268 80	5,082	17,527	35 05
Kanawha	3,028	190,190	386 38	887	33,966	67 93	7,702	155,499	310 99	8,938	13,121	26 24
Lewis	2,729	183,290	366 58	266	9,545	19 09	11,365	278,292	556 59	7,899	11,792	23 58
Lincoln	996	62,171	124 35	164	4,426	8 85	3,610	67,743	135 49	5,663	6,446	12 89
Logan	787	48,583	97 17	37	1,052	2 10	4,467	76,226	152 45	5,171	8,604	17 21
Marion	3,738	273,021	546 04	744	29,150	58 30	10,125	271,734	543 47	9,435	14,952	29 90
Marshall	3,886	195,472	390 94	1,299	34,489	68 98	6,565	135,206	270 41	26,277	42,496	84 99
Mason	3,530	215,809	431 61	1,260	47,791	95 57	7,873	198,715	397 42	8,283	10,538	21 07
Mercer	1,121	58,592	117 18	231	6,567	13 13	3,613	50,365	100 73	5,699	7,073	14 15
Mineral	1,778	127,790	255 62	361	17,195	34 39	4,759	146,342	292 64	5,600	12,920	25 84
Monongalia	4,626	331,875	663 75	239	14,047	28 09	13,051	352,151	704 30	11,141	19,496	38 99
Monroe	2,713	181,150	362 30	394	20,000	40 00	9,211	190,832	381 66	8,327	10,785	21 57

RECAPITULATION OF APPENDIX B—*Continued.*

NAMES OF COUNTIES.	The number of Horses, Mules, Asses and Jennetts, and their value.			The number of Wheeled Vehicles, and value, not included in stock of merchants, &c			The number of Cattle, and their value.			The number of Sheep, and their value		
	Number.	Value.	Am't Tax	Number.	Value.	Am't Tax.	Number	Value.	Am't Tax.	Num	Value.	Am't Tax.
Morgan	1,067	$81,320	$162 64	433	$14,365	$28 73	2,356	$41,068	$82 14	2,123	$4,343	$8 69
McDowell	204	12,800	25 60	13	450	90	1,087	15,874	31 75	1,263	1,841	3 69
Nicholas	1,190	53,265	106 53	188	5,320	10 64	4,597	66,628	133 26	7,005	8,300	16 60
Ohio	2,709	158,910	317 82	1,479	78,620	157 24	3,479	69,890	139 78	34,792	69,220	138 44
Pendleton	2,442	142,355	284 71	406	15,882	31 76	7,451	158,564	317 13	11,139	19,603	39 21
Pleasants	922	69,875	139 75	255	9,420	18 84	2,101	56,791	113 58	2,538	3,813	7 62
Pocahontas	1,634	94,791	189 58	275	9,950	19 90	5,268	105,761	211 52	7,765	12,760	25 52
Preston	4,034	247,757	495 51	862	25,622	51 24	9,507	176,057	352 11	16,136	21,745	43 49
Putnam	1,584	91,531	183 06	334	11,171	22 34	3,624	57,904	115 81	4,746	4,717	9 43
Raleigh	774	45,978	91 96	29	1,428	2 85	3,035	46,421	92 84	4,990	90	13 54
Randolph	1,564	64,480	128 96	236	5,620	11 24	5,761	82,001	164 01	7,602	7,618	15 24
Ritchie	2,152	143,839	287 68	519	19,540	39 08	5,335	121,001	242 00	8,841	10,864	21 73
Roane	1,704	87,849	175 70	254	6,909	13 82	4,661	67,653	135 31	9,481	11,449	22 90
Summers	1,155	68,442	136 88	176	5,800	11 60	2,642	44,484	88 97	5 707	6,355	12 71
Taylor	2,076	138,270	276 54	212	8,002	16 00	6,894	178,315	356 63	4,365	6,112	12 23
Tucker	534	27,600	55 20	63	2,280	4 56	1,400	24,211	48 42	2,119	2,645	5 29
Tyler	2,290	145,700	291 41	543	17,138	34 27	5,028	106,320	212 64	8,033	9,653	19 30
Upshur	2,287	134,338	268 68	351	12,760	25 52	7,369	171,935	343 87	6,963	9,475	18 95
Wayne	1,778	125,134	250 14	284	9,750	19 49	7,008	154,644	309 28	9,941	13,189	26 38
Webster	356	15,285	30 57	7	188	38	1,321	18,691	37 38	1,914	1,964	3 93
Wetzel	2,187	92,110	184 22	384	8,928	17 86	4,200	64,732	129 46	8,895	8,900	17 80
Wirt	1,031	61,223	122 45	41	2,056	4 11	2,032	46,258	92 52	3,290	3,299	6 60
Wood	2,086	210,810	401 62	993	39,140	78 28	5,608	137,435	274 87	7,441	9,480	18 96
Wyoming	426	24,240	48 48	57	1,600	3 20	2,678	35,623	71 25	3,108	5,370	10 74
	104,689	$6,746,992	$13,670 23	22,124	$849,698	$1,701 19	290,107	$6,448,690	$12,883 13	447,063	$693,235	$1,399 81

RECAPITULATION OF APPENDIX B—*Continued.*

NAMES OF COUNTIES.	The number of Hogs, and their value			The number of Watches, and clocks, and value not included in stock of merchants, &c.			The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.			The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.	
	Number.	Value.	Am't Tax.	Number.	Value.	Am't Tax.	Number.	Value.	Am't Tax,	Value	Am't Tax,
Barbour	1,192	$3,518	$7 04	935	$4,641	$9 28	10	$1,435	$2 87	$210	42
Berkeley	3,856	23,705	47 40	1,555	21,382	42 76	109	16,815	33 63	4,069	8 14
Boone	707	6,501	13 00	359	2,847	5 69	27	338	68	140	28
Braxton	2,331	5,054	10 11	598	3,889	7 78	1	50	10	43	09
Brooke	322	2,565	5 13	304	5,773	11 55	70	9,700	19 40	240	48
Cabell	1,866	6,627	13 25	782	9,100	18 21	29	5,700	11 40	2,847	5 70
Calhoun	708	2,100	4 20	220	1,395	2 79					
Clay	1,019	2,267	4 53	130	736	1 47				25	05
Doddridge	777	2,984	5 97	872	5,101	10 20	5	540	1 08	40	08
Fayette	1,993	4,252	8 50	190	2,060	4 12	3	190	38	120	24
Gilmer	1,016	3,057	6 11	354	2,407	4 81	1	200	50	151	30
Grant	1,311	7,272	14 54	652	4,803	9 61	54	1,045	2 09	827	1 65
Greenbrier	1,376	5,492	10 98	1,274	13,048	26 10	45	7,475	14 95	2,368	4 74
Hampshire	973	6,885	13 77	531	5,959	12 33	23	2,645	5 29	720	1 44
Hancock	299	2,650	5 30	1,063	9,079	18 16	52	7,225	14 45	852	1 70
Hardy	999	7,079	14 16	691	8,154	16 31	24	4,395	8 79	3,007	6 01
Harrison	1,269	7,680	15 36	1,040	17,735	35 47	48	12,550	25 10	1,240	2 48
Jackson	1,849	6,574	13 12	1,025	6,305	12 58	26	3,878	7 75	274	55
Jefferson	10,043	56,183	112 37	1,447	24,641	49 28	160	23,475	46 95	9,120	18 24
Kanawha	4,525	15,545	31 09	1,409	24,104	48 21	108	20,800	41 60	3,466	6 93
Lewis	1,408	5,433	10 86	944	8,574	17 14	24	4,870	9 74	875	1 75
Lincoln	2,630	6,546	13 09	355	2,251	4 50	1	5	01	118	24
Logan	2,390	5,647	11 29	172	1,134	2 27	1	75	15	15	03
Marion	1,347	6,893	13 79	603	9,444	18 89	30	3,070	6 94	706	1 41
Marshall	1,527	11,213	22 43	2,105	11,372	22 74	41	4,705	9 41	135	27
Mason	2,159	11,659	23 32	2,299	21,543	43 08	74	12,155	2 31	2,710	5 41
Mercer	1,404	3,454	6 91	371	2,223	4 45	1	100	20	52	10
Mineral	880	6,423	12 85	858	11,257	22 52	21	3,285	6 57	1,211	2 30
Monongalia	1,709	9,042	18 08	1,400	11,162	22 33	47	5,010	10 02	1,126	2 25

RECAPITULATION OF APPENDIX B—*Continued.*

NAMES OF COUNTIES.	The number of Hogs, and their value.			The number of Watches and Clocks, and value, not included in stock of merchants, &c.			The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.			The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.	
	Number.	Value.	Am't Tax.	Number.	Value.	Am't Tax	Number	Value.	Am't Tax.	Value.	Am't Tax.
Monroe	989	$3,922	$7 85	1,001	$8,690	$17 38	24	$3,210	$6 42	$2,320	$4 64
Morgan	571	3,722	7 44	831	6,667	13 33	10	1,165	2 33	293	59
McDowell	704	1,370	2 74	29	151	31	.....	.....	.....	.....	.....
Nicholas	1,726	2,952	5 90	529	2,411	4 82	5	464	93	77	15
Ohio	514	4,115	8 23	2,873	60,780	121 56	463	76,885	153 77	4,000	8 00
Pendleton	2,271	8,042	16 08	697	3,890	7 78	9	788	1 58	197	39
Pleasants	342	2,297	4 59	188	2,474	4 95	10	1,151	2 30	423	85
Pocahontas	898	3,047	6 09	488	3,108	6 22	6	422	84	162	32
Preston	1,525	6,965	13 93	2,260	14,095	28 19	48	4,355	8 71	534	1 07
Putnam	1,731	4,634	9 27	791	4,708	9 42	16	2,980	5 96	683	1 37
Raleigh	1,497	3,099	6 20	298	2,332	4 67	.....	.....	.....	100	20
Randolph	880	2,098	4 20	215	1,225	2 46	1	200	40	30	06
Ritchie	1,116	5,751	11 50	1,224	9,748	19 50	6	1,175	2 35	681	1 36
Roane	1,770	4,159	8 32	512	2,589	5 17	.....	.....	.....	.....	.....
Summers	880	2,490	4 98	384	2,630	5 26	1	100	20	30	06
Taylor	894	4,537	9 07	814	12,180	24 37	47	5,718	11 43	1,054	2 11
Tucker	228	928	1 86	43	517	1 03	.....	.....	.....	.....	.....
Tyler	804	4,002	8 00	989	6,298	12 60	14	785	1 57	195	39
Upshur	1,108	3,536	7 27	875	5,720	11 44	21	2,505	5 01	150	30
Wayne	3,436	11,226	22 44	523	4,263	8 53	20	844	1 68	201	40
Webster	546	1,001	2 00	133	574	1 15	.....	.....	.....	.....	.....
Wetzel	1,247	4,466	8 93	767	2,685	5 37	5	505	1 01	.....	.....
Wirt	621	2,591	5 18	523	5,015	10 03	10	905	1 81	296	59
Wood	1,211	8,580	17 16	903	23,685	47 37	126	25,100	50 20	5,625	11 25
Wyoming	1,604	3,458	6 92	50	620	1 24	.....	.....	.....	136	25
	82,998	$347,288	$694 70	42,479	$429,174	$878 78	1,877	$281,038	$562 76	$53,744	$106 73

RECAPITULATION OF APPENDIX B—*Continued.*

NAMES OF COUNTIES.	The Value of Household and Kitchen Furniture, &c.		The value of Property and Capital (not real estate and articles exempt) employed.		The amount Money, Bonds and evidences of debt under control of receiver, &c.		The actual value of the Capital and surplus &c., of companies other than railroads.		The amount of average value of personal property required to be listed by merchants		The amount of average value of material and man'factured articl's required to be listed by manufacturers	
	Value.	Am't Tax.	Value.	Am't Tax.	Amount.	Am't Tax	Value.	Am't Tax.	Value.	Am't Tax.	Value.	Am't Tax.
Barbour	$47,091	$98 18	$47,055	$94 11	.....	.....	.....	.....	$25,700	$51 40	$1,680	$3 36
Berkeley	206,065	412 11	886,885	1,773 77	$129,677	$259 34	$95,700	$191 40	26,790	53 58	11,357	22 71
Boone	39,618	79 24	11,849	23 70	.....	.....	.....	.....	66,386	132 77	.....	.....
Braxton	43,672	87 34	9,000	18 00	1,500	3 00	.....	.....	7,100	14 20	8,900	17 80
Brooke	61,480	122 96	62,710	125 42	46,560	93 12	1,500	3 00	14,755	29 51	22,240	44 48
Cabell	77,235	154 47	2,405	4 81	116,760	233 52	12,900	25 80	55,490	110 98	4,550	9 10
Calhoun	16,477	32 95	6,605	13 21	7,758	15 51	.....	.....	1,241	2 49	2,450	4 90
Clay	8,403	16 81	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Doddridge	41,771	83 54	62,394	124 79	.....	.....	11,890	23 78	32,315	64 63	.....	.....
Fayette	35,964	71 93	.....	.....	.....	.....	.....	.....	23,300	46 60	.....	.....
Gilmer	31,272	62 54	.....	.....	19,955	39 91	.....	.....	.....	.....	860	1 72
Grant	52,265	104 53	135,035	270 07	50	10	.....	.....	24,015	48 03	.....	.....
Greenbrier	118,726	237 45	98,307	196 61	600	1 20	3,000	6 00	12,100	24 20	5,550	11 10
Hampshire	81,415	162 83	33,015	66 03	.....	.....	.....	.....	41,600	83 20	5,700	11 40
Hancock	36,975	73 95	23,000	46 00	12,610	25 22	550	1 10	41,129	82 26	66,900	133 80
Hardy	75,619	151 24	46,600	93 20	3,200	6 40	.....	.....	24,000	48 00	1,300	2 60
Harrison	185,587	371 17	76,595	153 19	14,793	29 59	1,500	3 00	164,440	328 88	8,515	17 03
Jackson	51,958	103 90	32,013	63 03	980	1 96	1,490	2 98	35,492	70 96	10,165	20 32
Jefferson	263,475	526 95	551,120	1,102 24	5,500	11 00	.....	.....	174,435	348 87	24,050	48 1o
Kanawha	226,774	413 55	559,769	1,119 54	3,000	6 00	500	1 00	222,143	444 28	2,300	4 60
Lewis	78,006	162 01	35,309	70 62	11,200	22 40	650	1 30	34 918	69 84	3,630	7 26
Lincoln	17,865	35 73	8,631	17 27	26	05	.....	.....	10,118	20 24	.....	.....
Logan	28,184	56 37	.....	.....	.....	.....	.....	.....	14,069	28 14	.....	.....
Marion	133,038	266 08	38,052	76 10	51,072	102 14	830	1 66	80,964	161 93	40,080	80 16
Marshall	80,564	161 13	35,220	70 44	60,922	121 85	28,000	56 00	52,580	111 16	2,700	5 40
Mason	141,228	282 46	290,510	581 02	1,394	2 78	3,600	7 20	109,067	218 13	25,700	51 40
Mercer	25,860	51 72	.....	.....	.....	.....	.....	.....	11,080	22 16	2,320	4 64
Mineral	100,060	200 12	4,914	9 82	300	60	890	1 78	96,547	193 09	18,102	36 20
Monongalia	129,370	258 75	7,658	15 32	44,698	91 94	4,818	9 64	90,015	180 03	7,535	15 07

RECAPITULATION OF APPENDIX P--*Continued.*

NAMES OF COUNTIES.	The value of household and kitchen furniture, &c.		The value of property and capital (not real estate and article4 exempt) employed.		The amount money, bonds and evidences of debt under control of receivers, &c		The actual value of the capital and surplus &c., of companies other than railroads.		The amount of average value of personal property required to be listed by merchants		The amount of average value of material and man'factured articl's required to be listed by manufacturers.	
	Value.	Am't Tax	Value,	Am't Tax	Amount.	Am't Tax	Value	Am't Tax	Value	Am't Tax	Value,	Am't Tax
Monroe	$94,032	$188 06	$168,380	$337 76	$1,000	$2 00	...	...	$65,815	$131 63	$6,400	$12 80
Morgan	63,121	126 24	38,326	76 65	4,649	9 30	$60,550	$121 10	28,005	56 01	2,970	5 94
McDowell	5,086	10 17	...	...	...	...	...	...	728	1 46	...	...
Nicholas	19,869	39 74	50	10	...	...	...	...	9,420	18 84	...	...
Ohio	486,290	972 58	480,003	960 00	38,630	77 26	521,910	1,043 82	1,407,354	2,814 70	802,723	1,605 45
Pendleton	51,085	102 17	...	...	1,675	3 35	...	...	15,450	30 90	300	60
Pleasants	34,479	68 96	...	...	...	...	...	...	17,216	34 43	22,024	44 05
Pocahontas	37,670	75 34	11,975	23 95	340	68	600	1 20	208	42	425	85
Preston	100,214	200 43	219,880	539 76	500	1 00	112,900	225 80	86,410	172 82	51,760	103 52
Putnam	49,042	98 08	1,200	2 40	100	20	...	...	39,910	79 82	11,350	22 70
Raleigh	21,573	43 15	18,150	36 30	...	...	...	...	4,860	9 72	1,220	2 44
Randolph	23,979	47 91	...	...	...	...	...	...	13,300	26 60	...	...
Ritchie	67,939	135 88	102,376	204 75	...	...	...	...	53,955	107 91	104,817	209 63
Roane	33,485	66 97	30,395	60 79	8,412	16 82	1,500	3 00	...	...	4,959	9 92
Summers	25,145	50 29	30,500	61 00	18,504	37 01	...	...	...	...	3,250	6 50
Taylor	129,808	259 62	5,463	10 93	2,076	4 15	...	...	95,596	191 39	35,121	70 24
Tucker	9,143	18 29	...	...	...	...	...	...	3,100	6 20	...	...
Tyler	53,189	106 38	93,602	187 20	2,200	4 40	15,440	30 88	40.770	81 54	...	...
Upshur	59,007	118 01	7,565	15 13	500	1 00	...	...	17,706	35 41	...	...
Wayne	89,119	178 24	57,967	115 93	...	...	...	...	14,745	29 49	1,280	2 56
Webster	8,717	17 43	10,395	20 79	...	...	...	...	...	...	...	...
Wetzel	30,720	61 44	...	...	21,960	43 92	...	...	21,655	43 31	8,200	16 40
Wirt	28,539	57 08	...	...	48,640	97 28	...	...	24,400	48 80	38,025	76 05
Wood	259,460	500 92	189,325	378 65	...	...	200	40	438,340	876 68	681,400	1,362 80
Wyoming	12,193	24 39	...	...	...	...	...	...	1,600	3 20	...	...
	$4,218,021	$8,405 78	$4,540,203	$9,062 40	$685,741	$1,366 00	$880,918	$1,761 84	$3,892,332	$7,790 84	$2,052,803	$4,105 60

RECAPITULATION OF APPENDIX B—*Continued.*

NAME OF COUNTIES.	The value of farming and gardening utensils, &c., not exempt from taxation		The value of yearly rent of Toll Bridges and Ferries.		The value of personal property not exempt, including stock in Bank or Ins. Co's doing business in the State		The value of credit and investments and all monies, due or not, in or out of the State, after deducting debts.		Total value of Personal property under differ'nt heads-
	Value	Am't Tax.	Value.	Am't Tax.	Value.	Am't Tax	Value	Am't Tax.	
Barbour	$11,272	$22 54	.....	.....	.....	.....	$101,743	$209 49	$661,955 00
Berkeley	59,622	119 23	$1,300	$2 60	$128,260	$256 52	236,514	473 03	2,298,223 00
Boone	13,737	27 47	.....	.....	.....	.....	21,520	43 04	274,600 00
Braxton	18,586	37 18	.....	.....	.....	.....	33,225	66 45	302,875 00
Brooke	15,622	31 24	7,000	14 00	27,150	54 30	176,990	353 98	775,000 00
Cabell	27.263	54 53	300	60	.....	.....	.....	.....	534,809 00
Calhoun	7,606	15 21	.....	.....	409	82	910	1 82	127,825 00
Clay	2,995	5 99	.....	.....	.....	.....	5.446	10 89	61,456 00
Doddridge	3,966	7 93	.....	.....	.....	.....	.....	.....	399.928 00
Fayette	11,198	22 40	100	20	.....	.....	38,049	76 99	242,595 00
Gilmer	13,192	26 38	225	45	.....	.....	1,200	2 40	208,498 00
Grant	29,624	59 25	.....	.....	.....	.....	.....	.....	520,538 00
Greenbrier	56,608	113 21	5,705	11 41	246	49	262,767	525 53	1,071,384 00
Hampshire	47,273	94 47	300	60	.....	.....	51,775	103 55	614,670 00
Hancock	31,665	63 33	2,600	5 20	1 000	2 00	224,488	448 98	670,039 00
Hardy	49,952	99 90	20	04	.....	.....	133,757	267 51	654,049 00
Harrison	95,420	190 84	.....	.....	39,770	79 54	666,747	1,333 49	2,400.108 00
Jackson	24,275	48 54	500	1 00	345	69	22,865	45 72	470,670 00
Jefferson	130,345	260 60	500	1 00	1,300	2 60	.....	.....	1,815,841 00
Kanawha	39,723	79 44	29,000	38 20	.....	.....	49,330	98 66	1,562,330 00
Lewis	39,273	78 55	.....	.....	160,200	320 40	92,473	184 95	961,331 00
Lincoln	10,615	21 2[illegible]	.....	.....	.....	.....	14,175	28 35	211,136 00
Logan	9,299	18 60	.....	.....	.....	.....	25,647	51 29	218,535 00
Marion	27,949	55 90	8,000	16 00	36,500	73 00	263,866	527 73	1,289,721 00
Marshall	13,138	26 27	.....	.....	6,600	13 20	66,475	132 95	784,287 00
Mason	53,9 4	107 88	6,600	13 20	80,850	161 70	220,391	440 77	1,454,104 00
Mercer	11,547	23 09	.....	.....	500	1 00	13,732	27 47	193,465 00
Mineral	33,890	67 78	.....	.....	17,145	34 29	98,200	196 40	731,509 00
Monongalia	101,616	203 64	1,250	2 50	44,200	88 40	437,345	1,025 05	1,611,916 00

RECAPITULATION OF APPENDIX B—*Continued.*

NAME OF COUNTIES.	The value of farming and gardening utensils, &c., not exempt from taxation.		The value of yearly rent of Toll Bridges and Ferries.		The value of personal property not exempt, including stock in Bank or Ins. Co's doing business in the State		The value of credits and investments and all monies, due or not, in or out of State, after deducing debts.		Total value of Personal property under different heads.
	Value.	Am't Tax	Value	Am't Tax.	Value	Am't Tax.	Value.	Am't Vax.	
Monroe	$18,237	$36 48	$250	$50					$775,023 00
Morgan	23,201	46 50					$4,700	$9 40	378,465 00
McDowell	2,751	5 50					1,425	2 85	42,476 00
Nicholas	9,820	19 60	550	1 10			30,070	60 14	209,196 00
Ohio	91,520	232 64	109,400	218 80	$815,810	$1,631 62	666,688	1,333 47	5,942,599 00
Pendleton	27,319	54 64			500	1 00	71,046	142 09	516,696 00
Pleasants	20,002	40 00	250	50			54,478	108 96	294,693 00
Pocahontas	21,077	42 16					52,129	104 26	354,425 00
Preston	34,490	68 98							1,103,284 00
Putnam	20,045	40 09	2,850	5 70			66,916	133 83	369,741 00
Raleigh	10,895	21 79	10	02					162,836 00
Randolph	10,812	21 63					27,051	54 10	238,414 00
Ritchie	45,552	91 10					27,518	55 04	714,757 51
Roane	6,664	13 33							266,023 00
Summers	8,747	17 49					24,535	49 07	241,012 00
Taylor	38,215	76 43			600	1 20	248,008	496 12	909,181 00
Tucker	4,884	9 77					5,744	11 49	81,052 00
Tyler	27,891	55 78							523,183 00
Upshur	25,644	51 28			250	50	133,365	266 72	584,556 00
Wayne	29,506	59 00	3,000	6 00			34,989	69 98	549,713 00
Webster	1,040	2 08							57,855 00
Wetzel	11,336	22 67							276,197 00
Wirt	52,644	105 29	400	80					314,291 90
Wood	63,850	127 70	13,050	26 10	320,270	640 54	115,765	231 53	2,522,515 00
Wyoming	4,206	8 41					2,325	4 65	91,381 00
	$1,601,363	$3,252 90	$193,160	$366 52	$168,905	$3,363 81	$4,829,379	$9,810 19	$40,642,961 51

RECAPITULATION OF APPENDIX B—*Continued.*

NAMES OF COUNTIES.	The amount of Special tax assessed on merchants for State purposes.	The amount of License Tax assessed.	The total tax for State purposes on the foregoing.	Tax for Free School Purposes.				Tax for Hospt'l	Total tax for State, Free School and hospital on all subjects before mentioned
				The amount Special tax on merc'ts for School purposes	Capitation Tax at $1 00 on a head.		The amount tax on all personal property at 10c on each $100.	Total tax for construction of Hospital being 5c on each $100	
					WHITE.	BLACK			
Barbour	$8 74		$1,332 65	$4 39	$2,044	$ 44	$661 95	$330 98	$4,417 97
Berkeley	5 92	$3,792 10	8,394 35	2 95	2,795	251	2,298 22	1,150 00	14,891 52
Boone	4 17		553 37	2 08	897	30	274 60	137 30	1,894 35
Braxton	8 84		614 59	4 39	1,331	11	302 87	151 45	2,415 30
Brooke	1 00	115 90	1,666 91	50	1,118	19	775 00	387 50	3,966 91
Cabell		1,019 00	2,088 67		1,356	38	534 81	267 40	4,284 88
Calhoun			255 65		663	2	127 84	63 97	1,112 45
Clay			122 91		403		61 46	30 73	618 10
Doddridge			799 84		1,393	6	399 93	199 96	2,798 73
Fayette	39 04	58 89	583 12	7 01	1,272	53	242 59	124 79	2,282 51
Gilmer	20 40		437 40	10 10	863	4	208 49	109 35	1,632 44
Grant			1,041 07		859	71	520 53	260 26	2,751 86
Greenbrier		349 56	2,492 30		1,797	179	1,071 38	535 68	6,075 36
Hampshire		737 61	1,966 59		1,541	100	614 67	307 13	4,530 39
Hancock			1,340 08		1,015	10	670 04	335 02	3,370 14
Hardy		11 12	1,319 21		1,016	88	654 04	327 02	3,404 27
Harrison	12 14	464 38	5,276 73	5 72	3,118	57	2,400 10	1,200 05	12,120 60
Jackson		91 99	1,132 17		1,955	14	469 34	239 35	3,809 86
Jefferson		2,839 22	6,470 90		2,200	797	1,815 84	907 92	12,191 66
Kanawha		3,994 53	7,119 19		4,108	400	1,562 33	781 17	13,970 68
Lewis		239 48	2,162 14		1,881	20	961 33	480 66	5,505 13
Lincoln		185 13	607 39		1,134	2	211 13	105 57	2,060 09
Logan		121 11	558 18		985	15	218 53	109 26	1,885 97
Marion		1,778 68	4,358 12		2,802	26	1,289 72	644 91	9,120 75
Marshall		1,212 77	2,781 34		3,035	25	784 28	392 14	7,017 76
Mason		1,239 26	4,147 66		3,427	117	1,454 10	727 05	9,872 81
Mercer	4 00	393 06	783 99	2 00	981	54	193 46	97 73	2,112 18
Mineral		2,805 63	4,268 64		1,343	65	731 51	365 72	6,773 87
Monongalia	1 35	522 40	3,747 58	68	2,735	53	1,611 91	827 67	8,980 14

RECAPITULATION OF APPENDIX B—*Continued.*

NAMES OF COUNTIES.	The amount of Special tax asssessed on merchants for State purposes.	The amount of License Tax assessed.	The total tax for State purposes on the foregoing.	Tax for Free-School Purposes				Tax for Hosp'l	Total Tax for State, Free School and hospital on all subjects before mentioned.
				The amount special tax on merch's for School purposes.	Capitation Tax at $1 00 on a head.		The amount tax on all personal property at 10c on each $100,	Total tax for construction of Hospital, being 5c on each $100.	
					WHITE.	BLACK.			
Monroe		$2,263 90	$3,813 95		$1,613	$130	$775 02	$387 51	$6,719 48
Morgan	$0 32	1,042 53	1,799 78	$0 16	960	24	378 46	189 23	3,351 63
McDowell			84 95		314		42 47	21 24	462 66
Nicholas		46 49	464 88		958	10	209 19	104 58	1,746 65
Ohio	6 85	908 79	12,800 82	3 93	5,837	123	5,942 59	2,971 29	27,678 63
Pendleton		293 91	1,327 30		1,277	21	516 70	258 35	3,400 35
Pleasants		110 00	699 38		818	5	294 69	147 35	1,964 42
Pocahontas		268 82	977 67		827	61	354 42	177 21	2,397 30
Preston	5 83	486 08	2,699 47	2 88	3,048	31	1,103 28	552 59	7,437 22
Putnam		1,067 01	1,806 49		1,521	49	369 74	184 87	3,931 10
Raleigh		230 00	555 67		791	7	162 84	81 42	1,597 93
Randolph		167 00	643 83		1,049	14	238 41	119 21	2,064 45
Ritchie	3 85	141 01	1,574 37	1 92	1,800	14	714 76	357 38	4,462 43
Roane		69 15	601 20		1,355	1	266 02	133 01	2,356 23
Summers			482 02		912	35	241 01		1,670 03
Tayler		1,996 56	3,814 92		1,897	75	909 18	454 59	7,150 69
Tucker			162 11		401	4	81 05	40 53	688 67
Tyler		40 00	1,086 35		1,555	2	523 18	261 59	3,428 12
Upshur	7 99	189 79	1,366 87	4 00	1,640	34	584 55	293 99	3,923 41
Wayne		172 99	1,272 44		1,805	30	549 70	274 85	3,931 99
Webster		67 91	183 62		355		57 85	28 92	625 39
Wetzel			552 39		1,831	2	276 19	138 09	2,799 67
Wirt		369 19	997 78		963	5	314 29	157 15	2,437 22
Wood		5,583 80	10,628 83		3,624	124	2,522 51	1,261 26	18,160 60
Wyoming		50 00	232 73		595	13	91 38	45 68	977 79
	$130 44	$37,537 66	$119,052 56	$52 81	$87,814	$3,365	$40,641 49	$20,239 63	$241,232 76

RECAPITULATION OF APPENDIX B—*Continued.*

NAMES OF COUNTIES.	REAL ESTATE.						
	Number of Acres.	Value of Buildings.	Value of Land.	Average value per Acre.	TOWN LOTS. Value of Buildings.	TOWN LOTS. Value of Lots.	Aggregate value of Land and Lots.
Barbour	221,067	$107,591	$1,228,318	$5 55	$20,892	$4,647	$1,361,449 41
Berkeley	194 654	677,606	3,023,321	15 73	572,717	176,304	4,449,949 84
Boone	350,245	43,957	362,932	1 03	1,510	1,376	409,775 95
Braxton	528,129	41,418	878,805	1 73	5,321	5,834	931,377 99
Brooke	57,152	146,825	1,631,971	28 55	149,285	102,556	2,030,638 82
Cabell	182,886	58,100	1,414,046	2 87	116,639	93,300	1,682,085 01
Calhoun	190,541	15,130	326,014	1 79	.....	.....	341,144 51
Clay	265,100	13,277	288,906	1 14	1,300	583	304,066 98
Doddridge	271,175	42,157	911,755	3 51	17,926	14,604	986,442 00
Fayette	478,363	81,442	896,976	2 03	4,000	4,306	986,724 61
Gilmer	215,861	90,726	512,526	2 10	13,915	11,437	628,604 63
Grant	354,867	124,718	1.220,257	3 79	14,996	2,911	1,362,883 86
Greenbrier	663,907	546,916	2,482,350	3 74	149.801	44,406	3,223,474 49
Hampshire	356,403	269,611	1,429,801	4 76	35,017	7,718	1,741,148 00
Hancock	52,632	185,199	1,142,119	27 12	63,500	36,634	1,427,453 37
Hardy	329,138	187,095	1,371,430	4 74	67,130	30,370	1,656,026 14
Harrison	298,212	832,450	3,447,131	14 35	378,430	147,912	4,805,923 67
Jackson	463,646	153,493	1,868,876	4 36	62,805	39,473	2,124,647 00
Jefferson	128,716	965,024	3,990,948	38 51	460,685	158,325	5,574,982 56
Kanawha	647,139	471,959	3,111,545	5 53	546,030	525,481	4,655,015 00
Lewis	248,264	153,809	1,450,790	6 46	112,420	70,713	1,787,732 53
Lincoln	676,383	39,961	872,777	1 34	3,075	1,005	916,818 22
Logan	699,900	28,765	504,304	76	1,450	5,069	539,589 09
Marion	198,445	341,903	2,149,268	12 55	157,889	51,783	2,700,843 00
Marshall	190,721	318,559	2,837,083	16 54	143,746	61,773	3,361,162 98
Mason	307,770	451,157	3,298,403	12 17	910,600	138,300	4,798,470 00
Mercer	224,124	30,505	444,723	2 12	1,000	3,897	480,125 63
Mineral	242,064	185,832	1,278,557	6 04	204,784	101,665	1,770,838 00
Monongalia	236,101	337,894	2,337,479	12 39	175,368	76,049	2,926,790 00

RECAPITULATION OF APPENDIX B—*Continued.*

NAMES OF COUNTIES.	REAL ESTATE.						
	Number of Acres.	Value of Buildings.	Value of Land.	Average value per acre.	Town Lots.		Aggregate value of Land and Lots.
					Value of Buildings.	Value of Lots.	
Monroe	284,632	278,400	1,787,664	7 25	64,822	14,000	2,144,887 43
Morgan	151,937	172,700	387,194	3 68	97,843	21,722	679,459 00
McDowell	540,929	.....	172,332	32	.....	.....	172,332 65
Nicholas	470,703	69,720	593,256	1 40	3,700	4,084	670,760 00
Ohio	63,896	321,510	1,830,110	33 67	4,095,005	2,544,425	8,791,050 00
Pendleton	423,813	.....	.....	2 51	.....	.....	1,063,191 15
Pleasants	82,972	41,761	433,731	5 73	12,026	3,251	490,769 38
Pocahontas	723,842	86,668	978,080	1 47	2,360	1,237	1,068,346 29
Preston	395,142	334,297	1,401,396	4 40	129,634	40,436	1,905,763 00
Putnam	251,026	120,647	1,178,320	5 44	34,380	34,673	1,368,020 00
Raleigh	427,148	36,379	487,099	1 22	6,052	2,584	532,114 99
Randolph	1,445,069	30,292	961,642	7 04	18,552	6,517	1,017,005 39
Ritchie	391,565	133,675	1,050,311	3 15	42,214	9,459	1,235,660 00
Roane	298,327	9,950	722,020	2 45	12,516	7,788	752,274 25
Summers	244,120	32,954	495 035	2 16	.....	.....	527,989 40
Taylor	106,254	153,456	1,152,440	12 29	314,505	141,777	1,762,179 00
Tucker	248,593	14,839	301,715	1 31	1,489	780	318,823 62
Tyler	173,079	127,380	1,122,630	6 72	48,300	23,990	1,322,300 00
Upshur	485,688	110,491	1,515,311	3 53	62,050	28,205	1,716,058 41
Wayne	289,991	72,413	1,110,399	4 07	18,933	26,506	1,228,251 00
Webster	1,868,179	3,590	430,497	23	480	360	434,927 00
Wetzel	230,070	59,826	1,145,223	5 54	25,875	9,725	1,240,649 00
Wirt	195,588	60,794	655,368	3 75	42,472	15,256	773,890 77
Wood	252,108	210,828	2,352,162	10 16	927,883	895,585	4,386,458 00
Wyoming	1,220,959	2,450	793,348	65	7,351	1,405	804,554 00
	20,539,225	$9,427,299	$69,770,692	$3 91	$10,360,673	$5,752,196	$95,320,898

RECAPITULATION OF APPENDIX B—*Continued.*

NAMES OF COUNTIES.	Amount of Taxes Assessed on Real Estate. State Tax 20 cents on each $100.	School Tax 10 cents on each $100.	Hospital Tax 5 cents on each $100.	Total Amount of Tax on all Lands, Town Lots and Buildings.	Total Tax from all Sources for State Purposes.	Total Tax from all Sources for School Purposes.	Total Tax from all Sources for Hospital Purposes	Total Tax on Real and Personal Property in each County.
Barbour	$2,722 90	$1,361 45	$680,72	$4,765 07	$4,055 55	$4,115 79	$1,011 70	$9,183 04
Berkeley	8,909 50	4,454 64	2,226 97	15 591 11	17,303 85	9,801 81	3,376 97	30,482 63
Boone	819 55	409 77	204 88	1,434 20	1,372 92	1,613 45	342 18	3,328 55
Braxton	1,862 75	931 38	465 69	3,259 82	2,477 34	2,580 64	617 14	5,675 12
Brooke	4,061 27	2,030 63	1,015 31	7,107 21	5,728 18	3,943 13	1,402 81	11,074 12
Cabell	3,364 17	1,682 08	841 04	5,887 29	5,452 84	3,610 89	1,108 44	10,172 17
Calhoun	682 29	341 15	170 58	1,194 02	937 94	1,134 00	234 55	2,306 47
Clay	633 45	316 73	158 36	1,108 54	756 36	781 19	189 09	1,726 64
Doddridge	1,980 51	990 35	495 51	3,466 37	2,780 35	2,789 28	673 81	6,265 00
Fayette	1,973 45	986 72	493 36	3,453 53	2,556 57	2,561 32	618 15	5,736 04
Gilmer	1,257 21	628 60	314 30	2,190 11	1,694 61	1,714 29	423 65	3,822 55
Grant	2,730 35	1,365 17	682 58	4,778 10	3,771 42	2,815 70	942 84	7,529 96
Greenbrier	6,446 94	3,223 47	1,611 73	11,282 14	9,839 24	6,270 85	2,147 41	17,357 50
Hampshire	3,463 55	1,731 77	864 43	6,059 75	5,430 14	3,988 40	1 171 56	10,590 14
Hancock	2,855 87	1,427,93	713 73	4,997 53	4,195 95	3,122 97	1,048 75	8,367 67
Hardy	3,338 66	1,667 25	828 87	5,834 78	4,657 87	3,425 29	1,155 89	9,239 05
Harrison	9,644 13	4,821 94	2,409 62	28,996 29	14,920 86	10,465 76	3,609 67	28,996 29
Jackson	4,188 44	2,093 97	1,044 01	7,326 42	5,320 61	4,532 31	1,283 36	11,136 28
Jefferson	11,149 98	5,574 99	2,787 49	19,512 46	17,100 70	10,387 83	3,695 41	31,704 12
Kanawha	9,565 29	4,762 40	2,337 01	16,664 70	14,476 75	10,832 73	3,118 18	30,635 39
Lewis	3,575 47	1,787 74	893 87	6,257 08	5,737 61	4,650 07	1,374 53	11,760 21
Lincoln	1,833 64	916 81	458 41	3,208 86	2,441,03	2,263 94	563 98	5,268 95
Logan	1,162 02	581 04	290 22	2,033 28	1,720 20	1,799 57	399 48	3,919 25
Marion	5,452 24	2,725 80	1,364 94	9,542 98	9,810 36	6,843 52	2,009 85	18,663 73
Marshall	6,722 33	3,361 16	1,680 58	11,764 07	9,503 67	7,205 44	2,072 72	18,781 83
Mason	9,535 83	4,767 90	2,381 95	16,685 68	13,683,49	9,765 00	3,109 00	26,558 49
Mercer	960 24	480 12	240 06	1,680 42	1,744 23	1,710 58	337 79	3,792 60
Mineral	3,508 49	1,754,49	877 32	6,140 30	7,777 13	3 894 00	1,243 04	12,914 17
Monongalia	5,807 46	2,933 65	1,466 01	10,267 12	9,615,04	7,338 54	2,293 68	19,247 26

RECAPITULATION OF APPENDIX B—*Continued.*

NAMES OF COUNTIES.	Amount of Taxes Assessed on Real Estate.			Total Amount of Tax on all Lands, Town Lots and Buildings.	Total Tax from all sources for State Purposes.	Total Tax from all sources for School Purposes.	Total Tax from all sources for Hospital Purposes	Total Tax on Real and Personal Property in each County.
	State Tax 20 cents on each $100.	School Tax 10 cents on each $100.	Hospital Tax 5 cents on each $100.					
Monroe	$4,286 68	$2,143 34	$1,071 67	$7,501 69	$8,100 63	$4,661 36	$1,459 18	$14,221 17
Morgan	1,358 99	679 46	339 73	2,378 18	3,158 77	2,142 08	528 97	5,729 81
McDowell	344 67	172 33	86 17	603 17	429 62	528 80	107 41	1,065 83
Nicholas	1,425 45	694 78	338 15	2,458 38	1,890 33	1,871 97	442 73	4,205 03
Ohio	17,582 10	8,791 05	4,395 53	30,768 68	30,382 92	20,697 57	7,366 82	58,447 31
Pendleton	2,126 38	1,063 19	531 59	3,721 16	3,453 68	2,877 89	787 94	7,121 51
Pleasants	981 96	490 99	245 45	1,718 40	1,681 34	1,608 68	392 80	3,682 82
Pocahontas	2,136 69	1,068 34	534 17	3,739 20	3,114 36	2,310 76	711 38	6,136 50
Preston	3,814 01	1,908 80	955 83	6,678 64	6,513 48	6,093 96	1,508 42	14,115 86
Putnam	2,736 04	1,368 02	684 01	4,788 07	4,542 53	3,367 76	868 88	8,719 17
Raleigh	1,064 23	532 11	266 06	1,862 40	1,619 90	1,492 95	347 48	3,460 33
Randolph	2,034 01	1,017 01	508 50	3,559 52	2,677 84	2,318 42	627 71	5,623 97
Ritchie	2,479 06	1,240 86	620 67	4,340 59	4,053 43	3,771 54	978 05	8,803 02
Roane	1,504 55	752 27	376 13	2,632 95	2,105 75	2,374 29	509 14	4,989 18
Summers	1,055 96	527 99	.....	1,583 97	1,538 00	1,716 00	.....	3,254 00
Taylor	3,524 36	1,762 18	881 09	5,167 63	7,339 28	4,643 36	1,335 68	13,318 32
Tucker	637 65	328 82	164 41	1,130 88	799 76	814 87	204 94	1,819 57
Tyler	2,644 56	1,322 28	661 15	4,627 99	3,730 91	3,402 46	922 74	8,056 11
Upshur	3,445 71	1,722 84	859 98	6,028 53	4,812 58	3,985 39	1,153 97	9,951 94
Wayne	2,456 57	1,228 25	614 13	4,298 95	3,729 01	3,612 95	888 98	8,230 94
Webster	869 85	434 92	217 46	1,522 23	1,053 47	847 77	246 38	2,147 62
Wetzel	2,495 52	1,242 28	621 16	4,358 96	3,047 91	3,351 47	759 25	7,158 63
Wirt	1,547 78	773 89	386 94	2,708 61	2,545 56	2,054 18	544 09	5,145 83
Wood	8.772 92	4,386 46	2.193 23	15,352 61	19,401 75	10,656 97	3,454 49	33,513 21
Wyoming	1,608 95	804 70	402 46	2,816 11	1,841 68	1,504 08	448 14	3,793 90
	$193,202 65	$95,568 26	$47,955 22	$349,836 73	$301,027 30	$228,605 82	$68,173 19	$608,976 80

APPENDIX C.

GIVING THE

POPULATION

OF

WEST VIRGINIA,

BY

COUNTIES AND TOWNSHIPS.

APPENDIX C.

Population by Counties of State of West Virginia (a) *from United States Census Report*, 1870.

TOTAL POPULATION 1870, 442,014—RANK IN POPULATION, NO. 27.

COUNTIES.	AGGREGATE								
	1870.	1860	1850	1840.	1830	1820	1810.	1800.	1790.
Total	442014	376688	302213	224537	176924	136768	105469	78562	55872
Variances from former official totals	.....	...	.....	.....	.....	.....	...	.....	.....
Barbour	10312	8958	9005	...	...	...	...	...	...
Berkeley	14900	12525	11771	10972	10518	11211	11479	22006	19713
Boone (d)	4553	4840	3237	...	...	...	...	...	...
Braxton	6480	4992	4212	2575	...	...	...	...	...
Brooke	5464	5494	5054	7948	7041	6631	5843	4706	...
Cabell (d)	6429	8020	6299	8163	5884	4789	2717	...	...
Calhoun	2939	2502	...	...	...	...	...	...	...
Clay	2196	1787	...	...	...	...	...	...	...
Doddridge	7076	5203	2750	...	...	...	...	...	...
Fayette	6647	5997	3955	3924	...	...	...	...	...
Gilmer	4338	3759	3475	...	...	...	...	...	...
Grant (b)	4467	...	...	...	...	...	...	...	...
Greenbrier	11417	12211	10022	8695	9006	7041	5914	4345	c6015
Hampshire (e)	7643	13913	14036	12295	11279	10889	9784	8348	7346
Hancock	4363	4445	4050	...	...	...	...	...	...
Hardy (b)	5518	9864	9543	7622	6798	5700	5525	6627	7336
Harrison	16714	13790	11728	17669	14722	10932	9958	4848	2080
Jackson	10300	8306	6544	4890	...	...	...	...	...
Jefferson	13219	14535	15357	14082	12927	13087	11851	...	...
Kanawha (d)	22349	16150	15353	13567	9326	6399	3866	3238	(c)
Lewis	10175	7999	10031	8151	6241	4247	...	...	...
Lincoln (a)	5053	...	...	...	...	...	...	...	...
Logan (d)	5124	4938	3620	4309	3680	...	...	...	...
Marion	12107	12722	10552	...	...	...	...	...	...
Marshall	14941	12997	10138	6937	...	...	...	...	...
Mason	15978	9173	7539	6777	6534	4868	1991	...	...
McDowell	1952	1535	...	...	...	...	...	...	...
Mercer	7064	6819	4222	2313	...	...	...	...	...
Mineral (e)	6332		...	...	...	...	...	...	...
Monongalia	13547	13048	12387	17368	14056	11060	12793	8546	4768
Monroe	11124	10757	10204	8422	7798	6580	5444	4188	...
Morgan	4315	3732	3557	4253	2694	2500	...	...	...
Nicholas	4458	4627	3963	2515	3346	1853	...	...	...
Ohio	28831	22422	18006	13357	15584	9182	8175	4740	5212
Pendleton	6455	6164	5795	6940	6271	4846	4239	3962	2452
Pleasants	3012	2945	...	...	...	...	...	...	...
Pocahontas	4069	3948	3598	2922	2542	...	...	...	...
Preston	14555	13312	11708	6866	5144	3422	...	...	...
Putnam (d)	7794	6301	5335	...	...	...	...	...	...
Raleigh	3673	3367	1765	...	...	...	...	...	...
Randolph	5563	4890	5243	6208	5000	3357	2854	1826	951
Ritchie	9055	6847	3602	...	...	...	...	...	...
Roane	7232	5381	...	...	...	...	...	...	...
Taylor	9367	7463	5367	...	...	...	...	...	...
Tucker	1907	1428	...	...	...	...	...	...	...
Tyler	7832	6517	5498	6954	4104	2314	...	...	...
Upshur	8023	7292	...	...	...	...	...	...	...
Wayne (d)	7852	6747	4760	...	...	...	...	...	...
Webster	1730	1555	...	...	...	...	...	...	...
Wetzel	8595	6703	4284	...	...	...	...	...	...
Wirt	4802	3751	3353	...	...	...	...	...	...
Wood	19000	11046	9450	7923	6429	5860	3036	1217	...
Wyoming	3171	2861	1645	...	...	...	...	...	...

(a) In 1863 organized from Virginia.
(b) Grant from Hardy.
(c) Greenbrier and Kanawha opposite Greenbrier
(d) Lincoln from Boone, Cabell, Kanawha, Logan, Putnam and Wayne.
(e) Mineral from Hampshire

APPENDIX C—*Continued.*

COUNTIES.	WHITE.								
	1870.	1860.	1850	1840.	1830.	1820	1810.	1800.	1790.
Total	424033	355526	278731	203016	157084	120236	93355	70894	50593
Variances from former official totals	.....	.....	.....	.....	.....	.....	.....	.....	.....
Barbour	9926	8728	8670	.....	.....	.....	.....	.....	.....
Berkeley	13228	10589	9566	8760	8323	9085	9760	17832	16650
Boone	4400	4681	3054	.....	.....	.....	.....	.....	.....
Braxton	6393	4885	4123	2509	.....	.....	.....	.....	.....
Brooke	5367	5425	4923	7780	6774	6190	5472	4402	.....
Cabell	6306	7691	5902	7574	5267	4388	2471	.....	.....
Calhoun	2931	2492	.....	.....	.....	.....	.....	.....	.....
Clay	2192	1761	.....	.....	.....	.....	.....	.....	.....
Doddridge	7041	5168	2718	.....	.....	.....	.....	.....	.....
Fayette	6529	5716	3780	3773	.....	.....	.....	.....	.....
Gilmer	4311	3685	3403	.....	.....	.....	.....	.....	.....
Grant	4136	.....	.....	.....	.....	.....	.....	.....	.....
Greenbrier	10314	10500	8549	7287	7782	6163	5390	4046	c5676
Hampshire	7003	12478	12379	10703	9796	9507	8731	7598	6879
Hancock	4336	4442	4040	.....	.....	.....	.....	.....	.....
Hardy	4902	8521	7927	6100	5408	4606	4579	5893	6556
Harrison	16058	13176	11213	16850	13887	10300	9448	4598	2013
Jackson	10242	8240	6480	4803	.....	.....	.....	.....	.....
Jefferson	9731	10064	10476	9223	8435	8707	7967	.....	.....
Kanawha	20111	13785	12001	10910	7533	5297	3468	3001	(c)
Lewis	9979	7736	9620	7989	6056	4122	.....	.....	.....
Lincoln	5017	.....	.....	.....	.....	.....	.....	.....	.....
Logan	5022	4789	3533	4159	3511	.....	.....	.....	.....
Marion	12029	12656	10439	.....	.....	.....	.....	.....	.....
Marshall	14821	12911	10050	6854	.....	.....	.....	.....	.....
Mason	15444	8750	6841	5923	5776	4245	1742	.....	.....
McDowell	1952	1535	.....	.....	.....	.....	.....	.....	.....
Mercer	6670	6428	4018	2127	.....	.....	.....	.....	.....
Mineral	5954	.....	.....	.....	.....	.....	.....	.....	.....
Monongalia	13316	12901	12092	16062	13575	10568	12405	8359	4602
Monroe	10121	9536	9062	7457	7033	6009	4998	3987	.....
Morgan	4199	3614	3431	4113	2519	2367	.....	.....	.....
Nicholas	4427	4471	3889	2440	3224	1805	.....	.....	.....
Ohio	28387	22196	17612	12842	15029	8720	7681	4468	4907
Pendleton	6361	5870	5443	6445	5752	4454	3952	3816	2378
Pleasants	2996	2925	.....	.....	.....	.....	.....	.....	.....
Pocahontas	3810	3686	3303	2684	2298	.....	.....	.....	.....
Preston	14437	13182	11562	6743	4988	3336	.....	.....	.....
Putnam	7534	5708	4693	.....	.....	.....	.....	.....	.....
Raleigh	3657	3291	1729	.....	.....	.....	.....	.....	.....
Randolph	5460	4793	5003	5799	4626	3166	2706	1739	932
Ritchie	8992	6809	3886	.....	.....	.....	.....	.....	.....
Roane	7209	5307	.....	.....	.....	.....	.....	.....	.....
Taylor	9024	7300	5130	.....	.....	.....	.....	.....	.....
Tucker	1880	1392	.....	.....	.....	.....	.....	.....	.....
Tyler	7822	6488	5456	6864	3991	2203	.....	.....	.....
Upshur	7851	7064	.....	.....	.....	.....	.....	.....	.....
Wayne	7699	6604	4564	.....	.....	.....	.....	.....	.....
Webster	1730	1552	.....	.....	.....	.....	.....	.....	.....
Wetzel	8584	6691	4261	.....	.....	.....	.....	.....	.....
Wirt	4775	3728	3319	.....	.....	.....	.....	.....	.....
Wood	18287	10791	9008	7243	5501	4998	2585	1155	.....
Wyoming	3130	2795	1583	.....	.....	.....	.....	.....	.....

APPENDIX C—*Continued.*

COUNTIES.	FREE COLORED.								
	1870.	1860.	1850.	1840	1830.	1820.	1810.	1800.	1790.
Total	17980	2773	3082	3033	2167	1413	1278	526	61
Variances from former official totals	..	..	..	..	..	..	..	..	..
Barbour	386	135	222	..	..	..	..	..	..
Berkeley	1672	286	249	293	276	228	190	203	138
Boone	153	1	..	..	..	..	..	..	..
Braxton	87	3	..	2	..	..	..	..	..
Brooke	97	51	100	77	39	58	39	16	..
Cabell	123	24	8	22	56	9	25	..	..
Calhoun	8	1	..	..	..	..	..	..	..
Clay	4	5	..	..	..	..	..	..	..
Doddridge	35	1	1	..	..	..	..	..	..
Fayette	118	10	19	18	..	..	..	..	..
Gilmer	27	22	..	..	..	..	..	..	..
Grant	331	..	..	..	..	..	..	..	..
Greenbrier	1103	186	156	194	65	92	30	2	c20
Hampshire	640	222	224	189	153	103	124	120	13
Hancock	27	1	7	..	..	..	..	..	..
Hardy	616	270	356	391	223	180	497	111	411
Harrison	655	32	27	126	64	63	51	5	..
Jackson	58	11	11	..	..	..	..	..	..
Jefferson	3488	511	540	602	493	248	352	..	..
Kanawha	2238	181	212	97	76	29	46	7	(c)
Lewis	196	33	43	38	13	10	..	..	..
Lincoln	36	..	..	..	..	..	..	..	..
Logan	102	1	..	..	6	..	..	..	..
Marion	78	3	19	..	..	..	..	..	..
Marshall	120	57	39	37	..	..	..	..	..
Mason	534	47	51	46	45	30	..	..	..
McDowell	..	..	..	..	..	..	..	..	..
Mercer	394	29	27	8	..	..	..	..	..
Mineral	378	..	..	..	..	..	..	..	..
Monongalia	231	46	119	146	119	117	37	18	12
Monroe	1003	107	81	97	83	70	70	12	..
Morgan	116	24	3	6	22	35	..	..	..
Nicholas	31	2	1	3	1	..	..	..	..
Ohio	444	126	230	303	195	43	54	15	24
Pendleton	94	50	30	33	23	11	25	14	1
Pleasants	16	5	..	..	..	..	..	..	..
Pocahontas	259	20	28	19	17	..	..	..	..
Preston	118	45	59	32	27	6	..	..	..
Putnam	260	13	10	..	..	..	..	..	..
Raleigh	16	19	13	..	..	..	..	..	..
Randolph	103	14	39	193	115	60	37	2	..
Ritchie	63	..	..	..	..	..	..	..	..
Roane	23	2	..	..	..	..	..	..	..
Taylor	343	51	69	..	..	..	..	..	..
Tucker	27	16	..	..	..	..	..	..	..
Tyler	10	11	4	5	5	11	..	..	..
Upshur	172	16	..	..	..	..	..	..	..
Wayne	153	..	7	..	..	..	..	..	..
Webster	..	..	..	..	..	..	..	..	..
Wetzel	11	2	6	..	..	..	..	..	..
Wirt	29	..	2	..	..	..	..	..	..
Wood	713	79	69	56	51	10	1	1	..
Wyoming	41	2	1	..	..	..	..	..	..

APPENDIX C—*Continued.*

COUNTIES.	SLAVE.								
	1870.	1860.	1850.	1840.	1830.	1820.	1810.	1800.	1790.
Total	.....	10371	20500	18488	17673	15119	10836	7172	4668
Variances from former official totals	.....	.....	.....	.....	.....	.....	.....	.....	.....
Barbour	.....	95	113	.....	.....	.....	.....	.....	.....
Berkeley	.....	1650	1956	1919	1919	1898	1529	3971	2932
Boone	.....	158	183	.....	.....	.....	.....	.....	.....
Braxton	.....	104	89	64	.....	.....	.....	.....	.....
Brooke	.....	18	31	91	228	383	332	288	.....
Cabell	.....	305	389	667	561	392	221	.....	.....
Calhoun	.....	9	.....	.....	.....	.....	.....	.....	.....
Clay	.....	21	.....	.....	.....	.....	.....	.....	.....
Doddridge	.....	34	31	.....	.....	.....	.....	.....	.....
Fayette	.....	271	156	133	.....	.....	.....	.....	.....
Gilmer	.....	52	72	.....	.....	.....	.....	.....	.....
Grant	.....	.....	.....	.....	.....	.....	.....	.....	.....
Greenbrier	.....	1525	1317	1214	1159	786	494	297	c319
Hampshire	.....	1213	1433	1403	1330	1279	929	930	454
Hancock	.....	2	3	.....	.....	.....	.....	.....	.....
Hardy	.....	1073	1260	1131	1167	914	749	623	369
Harrison	.....	582	488	693	771	569	459	245	67
Jackson	.....	55	53	87	.....	.....	.....	.....	.....
Jefferson	.....	3960	4341	4157	3999	4132	3532	.....	.....
Kanawha	.....	2184	3140	2560	1717	1073	352	234	(c)
Lewis	.....	230	368	124	172	115	.....	.....	.....
Lincoln	.....	.....	.....	.....	.....	.....	.....	.....	.....
Logan	.....	148	87	150	163	.....	.....	.....	.....
Marion	.....	63	94	.....	.....	.....	.....	.....	.....
Marshall	.....	29	49	46	.....	.....	.....	.....	.....
Mason	.....	376	647	808	713	593	249	.....	.....
McDowell	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mercer	.....	362	177	98	.....	.....	.....	.....	.....
Mineral	.....	.....	.....	.....	.....	.....	.....	.....	.....
Monongalia	.....	101	176	260	362	375	351	163	154
Monroe	.....	1114	1061	868	682	501	376	189	.....
Morgan	.....	94	123	134	153	98	.....	.....	.....
Nicholas	.....	154	73	72	121	48	.....	.....	.....
Ohio	.....	100	164	212	360	419	440	257	281
Pendleton	.....	244	322	462	496	381	262	132	73
Pleasants	.....	15	.....	.....	.....	.....	.....	.....	.....
Pocahontas	.....	252	267	219	227	.....	.....	.....	.....
Preston	.....	67	88	91	129	80	.....	.....	.....
Putnam	.....	580	632	.....	.....	.....	.....	.....	.....
Raleigh	.....	57	23	.....	.....	.....	.....	.....	.....
Randolph	.....	183	201	216	259	131	111	95	19
Ritchie	.....	38	16	.....	.....	.....	.....	.....	.....
Roane	.....	72	.....	.....	.....	.....	.....	.....	.....
Taylor	.....	112	168	.....	.....	.....	.....	.....	.....
Tucker	.....	20	.....	.....	.....	.....	.....	.....	.....
Tyler	.....	18	38	85	108	100	.....	.....	.....
Upshur	.....	212	.....	.....	.....	.....	.....	.....	.....
Wayne	.....	143	189	.....	.....	.....	.....	.....	.....
Webster	.....	3	.....	.....	.....	.....	.....	.....	.....
Wetzel	.....	10	17	.....	.....	.....	.....	.....	.....
Wirt	.....	23	32	.....	.....	.....	.....	.....	.....
Wood	.....	176	373	624	877	352	450	61	.....
Wyoming	.....	64	61	.....	.....	.....	.....	.....	.....

	INDIAN.								
Total	1	18	.....	.....	.....	.....	.....	.....	.....
Harrison	1	.....	.....	.....	.....	.....	.....	.....	.....
Preston	.....	18	.....	.....	.....	.....	.....	.....	.....

APPENDIX C—*Continued.*

Population by civil divisions less than counties in State of West Virginia from United States Census Report, 1870.

NOTE.—The marginal column marks townships; the first indentation, cities; the second, towns. Names of towns are placed under the names of the townships in which they are respectively situated. The population of each township includes that of all towns situated in it.

COUNTIES.	1870					1860		1850	
	Total	Native.	Foreign	White	Colored.	White.	Colored.	White	Colored
BARBOUR.									
Barker	1961	1913	48	1955	6	....	...	.....	.....
Cove	1657	1656	1	1607	50	.....	...	.....	.....
Elk	1010	1010	...	1000	10	..	..	.....	.....
Glade	1302	1296	6	1302		...	....	.....	.....
Philippi	1605	1602	3	1413	192	....	..	...	.....
Pleasant	1395	1389	6	1279	116	...	.....	.....	.....
Union	1382	1365	17	1370	12	.....	.....	.....	.....
BERKELEY.									
Arden	1528	1479	49	1297	231	.....	....	.....	.....
Falling Water	1218	1199	19	1067	151	...	...	.....	.....
Gerardtown	1857	1853	4	1681	176	..	.....	.....	.....
Hedgesville	2499	2456	43	2272	227	.....	.....	.....	.....
Martinsburg (*a*)	4863	4375	488	4387	476	3014	350	1886	304
Mill Creek	1270	1260	10	1072	198	.....	.....	.....	.....
Opequan	1666	1639	26	1452	213	...	.....	.....	.....
BOONE									
Crook	702	702	...	631	71	.....	.....	.....	.....
Peytona	1166	1121	45	1152	14	.....	...	.....	.....
Scott	792	790	2	751	41	.....	.....	.....	.....
Sherman	878	875	3	869	9	.....	.....	.....	.....
Washington	1015	1014	1	997	18	...	.....	.....	.....
BRAXTON.									
Clay	2164	2140	24	2117	47	...	...	.....	.....
Franklin	1279	1276	3	1259	20	...	...	.....	.....
Lincoln	1642	1624	18	1623	19	...	.....	.....	.....
Washington	1395	1390	5	1394	1	...	.....	.....	.....
BROOKE									
Buffalo	2191	2070	121	2132	59	...	.....	.....	.....
Cross Creek	1907	1764	143	1883	24	.....	.....	.....	.....
Wellsburg	1366	1232	134	1352	14	...	.....	.....	.....
CABELL.									
Barboursville	1228	1187	41	1183	45	...	.....	...	.....
Barboursville	371	356	15	357	14	339	*b*2	...	.....
Grant	980	944	36	975	5	...	.....	.....	.....
Guyandotte	2095	2059	36	2037	58	...	.....	.....	.....
Guyandotte	427	412	15	419	8	536	*b*2	.....	.....
McComas	1149	1138	11	1139	10	...	...	.....	.....
Union	977	932	45	972	5	.....	.....	.....	.....
CALHOUN.									
Centre	520	520	.....	520	.....	...	.....	.....	.....
Lee	608	606	2	608		.....	.....	.....	.....
Arnoldsburg	22	21	1	22	...	39	.....	.....	.....
Sheridan	589	589	.....	589	.....	.....	.....	.....	.....
Sherman	640	634	6	683	6	.....	.....	.....	.....
Washington	582	577	5	580	2	...	.....	.....	.....

(*a*) Comprises townships of same name.
(*b*) Slave population not defined.

APPENDIX C—*Continued.*

COUNTIES.	1870					1860		1850	
	Total.	Native.	Foreign	White.	Colored.	White.	Colored.	White.	Colored
CLAY.									
Buffalo	790	790	.....	786	4	.....	.....	.....	.....
Henry	484	484	.....	484	.....	.....	.....	.....	.....
Pleasant	488	488	.....	488	.....	.....	.....	.....	.....
Union	434	434	.....	434	.....	.....	.....	.....	.....
DODDRIDGE.									
Central	833	808	25	820	13	.....	.....	.....	.....
Grant	1128	1087	41	1127	1	.....	.....	.....	.....
McClellan	959	953	6	959	.....	.....	.....	.....	.....
New Milton	1777	1760	17	1777	.....	.....	.....	.....	.....
Southwest	1251	1154	97	1249	2	.....	.....	.....	.....
West Union	1128	1069	59	1109	19	.....	.....	.....	.....
FAYETTE.									
Falls	1414	1400	14	1373	41	.....	.....	.....	.....
Fayetteville	1977	1969	8	1943	34	.....	.....	.....	.....
Mountain Cove	1923	1915	8	1895	28	.....	.....	.....	.....
Sewell	1333	1331	2	1318	15	.....	.....	.....	.....
GILMER.									
Centre	1201	1195	6	1201	.....	.....	.....	.....	.....
De Kalb	848	845	3	848	.....	.....	.....	.....	.....
Glenville	1422	1407	15	1399	23	.....	.....	.....	.....
Glenville	174	169	5	171	3	394	54	.....	.....
Stump Town (a)	.....	.....	.....	.....	.....	100	(b)	.....	.....
Troy	867	866	1	863	4	.....	.....	.....	.....
GRANT.									
Grant	1598	1572	26	1455	143	.....	.....	.....	.....
Milroy	1836	1831	5	1651	185	.....	.....	.....	.....
Union	1033	979	54	1030	3	.....	.....	.....	.....
GREENBRIER.									
Anthony's Creek	632	627	5	612	20	.....	.....	.....	.....
Big Level	1589	1559	30	1407	182	.....	.....	.....	.....
Blue Sulphur	2148	2130	18	2064	84	.....	.....	.....	.....
Falling Spring	1138	1130	8	1024	114	.....	.....	.....	.....
Fort Spring	901	875	26	819	82	.....	.....	.....	.....
Irish Corner	840	790	50	801	39	.....	.....	.....	.....
Lewisburg (c)	875	854	21	586	289	685	280	.....	.....
Meadow Bluff	1306	1286	20	1272	34	.....	.....	.....	.....
White Sulphur	976	924	52	812	164	.....	.....	.....	.....
Williamsburg	1012	1003	9	917	95	.....	.....	.....	.....
HAMPSHIRE.									
Blooming	1195	1186	9	1115	80	.....	.....	.....	.....
Capon	1160	1151	9	1128	32	.....	.....	.....	.....
Gore	1895	1878	17	1829	66	.....	.....	.....	.....
Romney	1031	1022	9	798	233	.....	.....	.....	.....
Romney	482	474	8	353	129	477	122	.....	.....
Sherman	1089	1086	3	1071	18	.....	.....	.....	.....
Springfield	1273	1245	28	1062	211	.....	.....	.....	.....
HANCOCK.									
Butler	979	907	72	976	3	.....	.....	.....	.....
Clay	1507	1389	118	1506	1	.....	.....	.....	.....
Grant	1005	983	22	984	21	.....	.....	.....	.....
Poe	872	853	19	870	2	.....	.....	.....	.....

(a) Its township not ascertained.
(b) Slave population not defined.
(c) Comprises entire township of same name.

APPENDIX C—*Continued.*

COUNTIES	1870					1860		1850	
	Total.	Native.	Foreign	White.	Colored.	White.	Colored.	White.	Colored.
HARDY									
Capon	1541	1536	5	1431	110	...	...	...	...
Lost River	1301	1296	5	1267	34	...	...	...	...
Moorefield	2676	2645	31	2204	472	...	...	...	...
HARRISON.									
Clark	2085	1989	96	1853	232	...	...	...	...
Clarksburg	...	...	...	...	...	877	b18	...	...
Clay	1574	1571	3	1540	34	...	...	...	...
Coal	2058	1819	239	1904	154		...	...	...
Eagle	1560	1559	1	1482	78	...		...	...
Elk	1361	1358	3	1329	32	...	...	...	...
Grant	1547	1543	4	1518	29	...	...	...	...
Sardis	1599	1593	6	1589	10	...	...	...	...
Simpson	1474	1439	35	1422	52	...	...	...	...
Ten-Mile	1736	1704	32	1724	a11	...	...	...	...
Union	1720	1717	3	1697	23	...	...	...	...
JACKSON									
Gilmore	2169	2137	32	2144	25	...	...	...	...
Ravenswood	362	352	10	357	5	...	...	...	...
Grant	2031	2022	9	2019	12	...	...	...	...
Mill Creek	2821	2776	45	2801	20	...	...	...	...
Ripley	226	212	14	224	2	...	...	...	...
Union	1830	1793	37	1830	...	...	...	...	...
Washington	1449	1449	...	1448	1	...	...	...	...
JEFFERSON.									
Averill	2040	2011	19	1467	563	...	...	...	...
Smithfield	361	359	2	267	94	...	...	347	97
Bolivar	2892	2744	148	2455	437	...	...	...	...
Bolivar	...	...	...	...	...	1029	101	948	106
Chapline	1867	1852	15	1411	456	...	...	...	...
Grant	4574	4525	46	2957	1614	...	...	...	...
Charlestown	1593	1570	23	1056	537	1009	367	1005	502
Harper's Ferry (*d*)	...	...	...	...	...	1212	127	1551	196
Shepherd	1859	1826	33	1441	418	...	...	...	...
Shepherdstown	1389	1380	9	1041	348	926	293	1252	309
KANAWHA.									
Big Sandy	876	874	2	876	...	...	...	...	...
Cabin Creek	2437	2278	159	2287	150	...		...	...
Charleston	3857	3620	237	3038	819	...	...	...	...
Charleston	3162	2948	214	2401	761	1166	354	744	306
Elk	2451	2369	82	2434	17	...	...	...	...
Jefferson	1635	1592	43	1495	140	...	...	...	...
London	2792	2749	43	1495	417	...	...	...	...
Malden	3190	3117	73	2638	552	...	...		...
Pocatalico	1597	1592	5	1566	31	...	...	...	...
Union	2449	2421	28	2349	100	...	...	...	...
Washington	1065	1050	15	1053	12	...	...	...	...
LEWIS.									
Battelle	2002	1966	36	1998	4	...	...	...	...
Jane Lew (*c*)	2174	2153	21	2153	21	...	...	...	...
Lincoln	1164	1160	4	1158	6	...	...	...	...
Sheridan (*c*)	2320	2017	303	2110	110	...	...	...	...
Weston (*c*)	1111	986	125	1043	68	811	b9	...	...
Willey (*c*)	2515	2357	158	2460	55	...	...	...	...

(*a*) Also 1 Indian.

(*b*) Slave population not defined.

(*c*) Of Weston: 193 in Jane Lew, 753 in Sheridan, and 165 in Willey.

(*d*) Its township not ascertained.

APPENDIX C—*Continued.*

COUNTIES.	1870					1860		1850	
	Total.	Native.	Foreign	White.	Colored.	White.	Cololed.	White.	Colored
LINCOLN.									
Carroll	1123	1122	1	1095	28	.....	.....	.....	.....
Duval	604	601	3	604	.....	.....	.....	.....	.....
Hart's Creek	858	857	1	857	1	.....	.....	.....	.....
Jefferson	508	508	.....	508	.....	.....	.....	.....	.....
Sheridan	949	942	7	948	1	.....	.....	.....	.....
Union	468	468	.....	462	6	.....	.....	.....	.....
Washington	543	541	2	543	.....	.....	.....	.....	.....
LOGAN.									
Chapmanville	924	923	1	876	48	.....	.....	.....	.....
Hardy	1472	1470	2	1460	12	.....	.....	.....	.....
Logan	1220	1218	2	1184	36	.....	.....	.....	.....
Aracoma	43	43	.....	43	.....	104	(a)	.....	.....
Magnolia	667	667	.....	667	.....	.....	.....	.....	.....
Triadelphia	841	839	2	835	6	.....	.....	.....	.....
MARION. (b)									
Fairmont	1781	1723	58	1717	64	.....	.....	.....	.....
Barrackville	114	114	.....	114	.....	91	.....	.....	.....
Fairmont	621	606	15	578	43	704	.....	652	31
Johnton	55	52	3	47	8	55	.....	.....	.....
Grant	530	530	.....	529	1	.....	.....	.....	.....
Boothsville	125	125	.....	124	1	95	.....	.....	.....
Lincoln	2127	2101	26	2126	1		.....	.....	.....
Farmington	85	85	.....	85	.....	89	.....	.....	.....
Worthington	127	127	.....	127	.....	120	.....		.....
Mannington	2924	2872	52	2915	9	.....	.....	.....	.....
Mannington	411	402	9	403	8	241	.....	.....	.....
Paw Paw	1653	1653	.....	1563	.....	.....	.....	.....	.....
Basnettsville	54	54	.....	54	.....	.....	.....	.....	.....
Fairview	72	72	.....	72	.....	69	.....	.....	.....
Riversville	63	63	.....	63	.....	54	.....	.....	.....
Union	1739	1790	49	1736	3	.....	.....	.....	.....
Palatine	558	525	33	558	.....	452	.....	.....	.....
Winfield	1353	1348	5	1353	.....	.....	.....	.....	.....
Houlttown	33	33	.....	33	.....	46	.....	.....	.....
Newport	68	68	.....	68	.....	72	.....	.....	.....
Winfield	47	47	.....	47	.....	63	.....	.....	.....
MARSHALL.									
Cameron	1627	1563	64	1625	2	.....	.....	.....	.....
Clay (d)	1005	867	38	1004	1	.....	.....	.....	.....
Franklin	1610	1574	36	1603	7	.....	.....	.....	.....
Liberty	2062	1954	108	2034	28	.....	.....	.....	.....
Meade	1308	1256	62	1308	.....	.....	.....	.....	.....
Elizabethtown (c)	.....	.....	.....	.....	.....	566	b5	406	.....
Moundsville (c) (d)	1500	1397	103	1444	56	496	b19	441	4
Sand Hill	951	615	36	945	6	.....	.....	.....	.....
Union	2742	1336	406	2736	6	.....	.....	.....	.....
Washington (d)	993	971	22	979	14	.....	.....	.....	.....
Webster	1143	1109	34	1143	.....	.....	.....	.....	.....
MASON.									
Arbuckle	1301	1264	7	1187	114	.....	.....	.....	.....
Clendennin	1657	1646	11	1589	68	.....	.....	.....	.....
Cologne	1023	994	29	1023	.....	.....	.....	.....	.....
Cooper	1204	1184	20	1199	5	.....	.....	.....	.....
Graham	2325	2117	208	2319	6	.....	.....	.....	.....
Hartford	918	913	5	912	6	915	.....	.....	.....

(a) In 1860 slave population not separable.

(b) Slave population not defined.

(c) In 1863 Elizabethtown and Moundsville consolidated and incorporated in Moundsville.

(d) Clay and Washington, exclusive of Moundsville.

APPENDIX C—*Continued.*

COUNTIES.	1870.					1860.		1850.	
	Total.	Native.	Foreign	White.	Colored.	White.	Colored.	White.	Colored
MASON—Continued.									
New Haven	489	440	49	489	.....	...	.....	...	...
Harmon	1551	1541	10	1523	28	.....	...	.....	.....
Lewis	1364	1335	29	1165	199	...	.....	...	...
Point Pleasant	773	750	23	648	125	514	5	...	.....
Robinson	1145	1137	8	1093	52	...	...	.....	...
Union	1084	1075	9	1080	4	.....	.....	.....	.....
Waggoner	3324	2702	622	3266	.....	...	...	...	.....
Clifton	693	495	198	691	2	...	...	...	.....
Mason	1182	878	304	1139	43	1011	5	...	...
West Columbia	778	714	64	775	3	703	11	.....	...
MC'DOWELL.									
Big Creek	688	685	3	688	.....	...	...	...	.....
Elkhorn	416	416	...	416	...	...	...	...	.....
Sandy River	848	848	...	848	...	...	...	...	.....
MERCER									
Beaver Pond	1277	1273	4	1149	128	...	...	...	...
East River	1419	1417	2	1364	55	...	...	...	...
Jumping Branch	1441	1441	...	1433	8	...	...	...	...
Plymouth	1687	1680	7	1535	152	...	...	.....	...
Rock	1240	1236	4	1189	51	...	...	...	...
MINERAL.									
Cabin Run	822	817	5	760	62	...	...	...	...
Elk	423	412	11	409	14	...	...	...	...
Frankfort	957	924	33	838	119	...	...	...	.....
Mill Creek	598	596	2	569	29	...	...	...	.....
New Creek	1120	1088	32	1045	75	...	...	.....	...
Piedmont	1785	1453	332	1758	27	...	...	.....	.....
Piedmont	1366	1162	204	1340	26	...	...	.....	...
Welton	627	616	11	575	52	...	...	...	...
MONONGALIA.									
Battelle	1856	1850	6	1841	15	.....	...	...	...
Cass	1449	1442	7	1448	1	...	...	...	...
Clay	1972	1971	1	1963	9	...	...	...	...
Clinton	1900	1880	20	1870	30	.....	.....	...	.....
Grant	2216	2202	14	2186	38	...	...	...	.....
Morgan	2536	2512	24	2397	139	...	...	...	...
Morgantown	797	787	10	741	56	740	a1	...	.....
Union	1618	1598	20	1611	7	...	...	...	...
MONROE.									
Forest Hill	1920	1899	21	1846	74	...	...	...	...
Red Sulphur Spring	1904	1892	12	1719	185	...	...	...	...
Second Creek	1222	1213	9	1077	145	...	...	...	...
Springfield	1624	1618	6	1527	97	...	...	...	...
Sweet Springs	1354	1340	14	1212	141	...	...	...	...
Union	1676	1649	27	1363	213	...	...	...	...
Union	419	408	11	299	120	290	...	248	129
Wolf Creek	1424	1411	13	1377	47	...	...	...	...
MORGAN									
Allen	766	736	30	755	11	...	...	...	...
Bath	925	904	21	876	49	...	...	...	...
Bath	407	398	9	364	43	287	11	276	1
Cacapon	958	924	34	906	52	...	...	...	...
Rock Gap	635	627	8	633	2	...	...	...	...
Sleepy Creek	374	365	9	372	1	...	...	...	...
Timber Ridge	657	652	5	656	1	...	...	...	...

(*a*) Slave population not defined.

APPENDIX C—*Continued.*

COUNTIES.	1870.					1860.		1850.	
	Total.	Native.	Foreign.	White.	Colored.	White.	Colored.	White.	Colored
NICHOLAS.									
Grant	729	726	3	729	.....	.....	.....	.....	.....
Jefferson	649	649	.....	645	4	.....	.....	.....	.....
Kentucky	615	613	2	608	7	.....	.....	.....	.....
Mumble-the-peg	996	985	11	994	2	.....	.....	.....	.....
Summerville	645	621	24	630	15	.....	.....	.....	.....
Wilderness	824	821	3	821	3	.....	.....	.....	.....
OHIO.									
Liberty	1362	1327	35	1336	26	.....	.....	.....	.....
West Liberty	251	248	3	239	12	277	*a*3	214	5
Richland	1389	1238	151	1377	12	.....	.....	.....	.....
Clinton	257	207	50	257	.....	.....	.....	213	.....
Ritchie	4126	2819	1307	4125	1	.....	.....	.....	.....
Richietown (*b*)	.....	.....	.....	.....	.....	.....	.....	1067	4
South Wheeling (*b*)	3158	2075	1083	3157	1	2621	*a*9	.....	.....
Triadelphia	2141	1933	208	2126	15	.....	.....	.....	.....
Triadelphia	239	209	30	238	1	258	(*a*)	240	
Washington	533	367	166	533	.....	.....	.....	.....	.....
Fulton	333	224	109	333	.....	311	(*a*)	266	.....
Wheeling (*c*)	19280	15127	4153	18890	390	13986	*a*97	11179	256
1st Ward	2971	2259	712	2959	12	2305	10	2314	*a*19
2d Ward	1644	1267	377	1444	200	1246	35	1269	*a*67
3d Ward	3297	2683	614	3156	141	2182	33	2227	*a*110
4th Ward	3823	2963	860	3808	15	3153	8	2795	*a*10
5th Ward	2679	2015	624	2669	10	4349	10	2574	*a*6
6th Ward	3468	2668	800	3466	2	751	1	.....	.....
7th Ward	1398	1272	126	1388	10	.....	.....	.....	.....
PENDLETON.									
Bethel	714	713	1	692	22	.....	.....	.....	.....
Circleville	1108	1108	.....	1106	2	.....	.....	.....	.....
Franklin	1209	1209	.....	1189	20	.....	.....	.....	.....
Mill Run	1160	1160	.....	1136	24	.....	.....	.....	.....
Sugar Grove	984	984	.....	967	17	.....	.....	.....	.....
Union	1280	1275	5	1271	9	.....	.....	.....	.....
PLEASANTS.									
Grant	601	595	6	587	14	.....	.....	.....	.....
Jefferson	407	404	3	407	.....	.....	.....	.....	.....
La Fayette	397	397	.....	396	1	.....	.....	.....	.....
McKim	449	449	.....	449	.....	.....	.....	.....	.....
Union	338	328	10	338	.....	.....	.....	.....	.....
Washington	820	795	25	819	1	.....	.....	.....	.....
POCAHONTAS.									
Grant	837	833	4	774	63	.....	.....	.....	.....
Lincoln	1015	1008	7	997	18	.....	.....	.....	.....
Meade	887	885	2	874	13	.....	.....	.....	.....
Union	1330	1309	21	1165	165	.....	.....	.....	.....
PRESTON.									
Grant	1733	1701	32	1730	3	.....	.....	.....	.....
Brandonville	100	99	1	100	.....	165	(*a*)	.....	.....
Kingwood	1581	1464	117	1539	42	.....	.....	.....	.....
Lyon	2612	2319	293	2565	47	.....	.....	.....	.....
Pleasant	1570	1545	25	1570	.....	.....	.....	.....	.....
Portland	1997	1931	66	1989	8	.....	.....	.....	.....
Reno	2536	2424	112	2522	14	.....	.....	.....	.....
Union	1395	1332	63	1391	4	.....	.....	.....	.....
Valley	1131	1122	9	1131	.....	.....	.....	.....	.....

(*a*) Slave population not defined.
(*b*) Since 1850 name changed from Ritchietown to South Wheeling.
(*c*) City of Wheeling comprises the townships of Centre, Clay, Madison, Union and Webster.

APPENDIX C—*Continued.*

COUNTIES	1870.					1860.		1850.	
	Total.	Native.	Foreign	White	Colored	White.	Colored.	White.	Colored.
PUTNAM.									
Buffalo	1448	1424	24	1374	74	.....	.....	.....	.....
Buffalo	321	313	8	292	29	267	a1	.....	.....
Curry	1162	1160	2	1140	22	.....	.....	.....	.....
Grant	1146	1141	5	1085	61	.....	.....	.....	.....
Hutton	1568	1485	83	1546	22	.....	.....	.....	.....
Scott	1794	1770	24	1713	81	.....	.....	.....	.....
Union	676	675	1	676	.....	.....	.....	.....	.....
RALEIGH.									
Clear Fork	552	552	.....	551	1	.....	.....	.....	.....
Marsh Fork	736	736	.....	735	1	.....	.....	.....	.....
Richman	389	376	13	387	2	.....	.....	.....	.....
Shady Spring	686	686	.....	680	6	.....	.....	.....	.....
Town	811	806	5	810	1	.....	.....	.....	.....
Trap Hill	499	499	.....	494	5	.....	.....	.....	.....
RANDOLPH.									
Beverly	847	845	2	824	23	.....	.....	.....	.....
Clay	540	540	.....	537	3	.....	.....	.....	.....
Clark	496	492	4	479	17	.....	.....	.....	.....
Dry Fork	659	658	1	659	.....	.....	.....	.....	.....
Green	893	889	4	869	24	.....	.....	.....	.....
Mingo	537	535	2	531	6	.....	.....	.....	.....
Reynolds	657	656	1	631	26	.....	.....	.....	.....
Scott	594	492	102	594	.....	.....	.....	.....	.....
Union	340	319	21	336	4	.....	.....	.....	.....
RITCHIE.									
Clay	2746	2668	78	2706	40	.....	.....	.....	.....
Grant	2552	2370	182	2547	5	.....	.....	.....	.....
Murphy	1605	1565	40	1604	1	.....	.....	.....	.....
Union	2152	2144	8	2135	17	.....	.....	.....	.....
Harrisville	140	138	2	136	4	.....	.....	.....	.....
ROANE.									
Curtis	580	580	.....	580	.....	.....	.....	.....	.....
Gearey	950	949	1	946	4	.....	.....	.....	.....
Harper	955	954	1	955	.....	.....	.....	.....	.....
Reedy	964	963	1	961	3	.....	.....	.....	.....
Smithfield	1046	1044	2	1034	12	.....	.....	.....	.....
Spencer	1366	1359	7	1362	4	.....	.....	.....	.....
Spencer	143	141	2	142	1	195	a1	.....	.....
Walton	1371	1371	.....	1371	.....	.....	.....	.....	.....
TAYLOR.									
Booth's Creek	1134	1133	1	1104	30	.....	.....	.....	.....
Clay	738	726	12	703	35	.....	.....	.....	.....
Court House	753	750	3	717	36	.....	.....	.....	.....
Fetterman	958	927	31	944	14	.....	.....	.....	.....
Flemington	942	936	6	875	67	.....	.....	.....	.....
Grafton (a)	1987	1725	262	1948	39	885	a6	.....	.....
Haymond	934	896	38	929	5	.....	.....	.....	.....
Union	966	890	76	918	48	.....	.....	.....	.....
Webster	955	900	55	886	69	.....	.....	.....	.....
TUCKER.									
Black Fork	610	609	1	596	14	.....	.....	.....	.....
Hannahsville	433	429	4	425	8	.....	.....	.....	.....
St George	864	849	15	859	5	.....	.....	.....	.....

(*a*) Comprises township of same name.

APPENDIX C—*Continued.*

COUNTIES.	1870.					1860.		1850.	
	Total.	Native.	Foreign	White.	Colored.	White.	Colored.	White.	Colored.
TYLER.									
Centreville	1079	1073	6	1078	1	.....	.....	.....	.....
Ellsworth	1890	1876	14	1890	.....	.....	.....	.....	.....
Middlebourne	182	182	.....	182	.....	238	*a*9	.....	.....
Lincoln	1645	1586	59	1638	7	.....	.....	.....	.....
Sistersville	364	353	11	364	.....	351	(*a*)	.....	.....
McElroy	1316	1307	9	1314	2	.....	.....	.....	.....
Meade	817	812	5	817	.....	.....	.....	.....	.....
Union	1085	1070	15	1085	.....	.....	.....	.....	.....
UPSHUR.									
Banks	1272	1268	4	1267	5	.....	.....	.....	.....
Buckhannon	1674	1661	13	1574	100	.....	.....	.....	.....
Buckhannon	475	469	6	428	47	426	*a*1	.....	.....
Meade	1284	1281	3	1278	6	.....	.....	.....	.....
Union	1176	1122	54	1137	39	.....	.....	.....	.....
Warren	1601	1598	3	1579	22	.....	.....	.....	.....
Washington	1016	1008	8	1016	.....	.....	.....	.....	.....
WAYNE.									
Butler	1992	1983	9	1943	49	.....	.....	.....	.....
Ceredo	1297	1290	7	1272	26	.....	.....	.....	.....
Grant	1314	1314	.....	1286	28	.....	.....	.....	.....
Lincoln	1559	1558	1	1539	20	.....	.....	.....	.....
Union	1690	1679	11	1660	30	.....	.....	.....	.....
WEBSTER.									
Fort Lick	671	667	4	671	.....	.....	.....	.....	.....
Glade	447	447	.....	447	.....	.....	.....	.....	.....
Holly	612	612	.....	612	.....	.....	.....	.....	.....
WETZEL.									
Centre	1336	1317	19	1336	.....	.....	.....	.....	.....
Church	1607	1535	72	1606	1	.....	.....	.....	.....
Grant	1021	1012	9	1017	4	.....	.....	.....	.....
Green	931	920	11	931	.....	.....	.....	.....	.....
Magnolia	1598	1486	112	1595	3	.....	.....	.....	.....
New Martinsville	260	254	6	260	.....	.....	.....	223	5
Proctor	2102	2011	91	2090	3	.....	.....	.....	.....
WIRT.									
Burning Springs	1368	1343	25	1346	22	.....	.....	.....	.....
Clay	533	519	14	531	2	.....	.....	.....	.....
Elizabeth	804	792	12	800	4	.....	.....	.....	.....
Newark	180	577	3	579	1	.....	.....	.....	.....
Reedy	489	487	2	489	.....	.....	.....	.....	.....
Sping Creek	490	478	12	490	.....	.....	.....	.....	.....
Tucker	540	537	3	540	.....	.....	.....	.....	.....
WOOD.									
Clay	1108	1059	49	1098	10	.....	.....	.....	.....
Claysville	123	113	10	120	3	114	(*a*)	.....	.....
Harris	1699	1650	49	1698	1	.....	.....	.....	.....
Lubeck	2009	1860	149	1971	38	.....	.....	.....	.....
Parkersburg (*b*)	1095	1048	47	934	161	.....	.....	.....	.....
Parkersburg	5546	4745	801	5099	447	2433	*a*60	1152	66
1st ward	885	730	155	801	84	.....	.....	.....	.....
2d ward	525	455	70	474	51	.....	.....	.....	.....
3d ward	1135	1014	121	1040	95	.....	.....	.....	.....

(*a*) Slave population not defined.
(*b*) Exclusive of city of Parkersburg.

APPENDIX C—*Continued.*

COUNTIES.	1870.					1860.		1850	
	Total.	Native	Foreign	White.	Colored.	White.	Colored.	White.	Colored.
Wood—Continued									
4th ward	884	719	165	811	73	...	...	...	...
5th ward	771	680	91	660	111	...	...	...	...
6th ward	1346	1147	199	1313	33	...	...	...	...
Slate	878	876	2	865	13	...	...	...	...
Steele	1562	1549	13	1562	...	...	...	...	...
Taggarts	1050	1016	34	1038	12	...	...	...	...
Union	1362	1324	38	1362	...	...	...	...	...
Walker	1205	1134	71	1198	7	...	...	...	...
Williams	1486	1452	34	1462	24	...	...	...	...
Williamstown	282	272	10	281	1	209	(a)	...	...
WYOMING									
Barker's Ridge	407	407	...	407	...	...	...	...	...
Centre	622	622	...	622	...	...	...	...	...
Clear Fork	529	526	3	498	31	...	...	...	...
Huff's Creek	342	342	...	342	...	...	...	...	...
Oceana	791	791	...	782	9	...	...	...	...
Slab Fork	480	480	...	479	1	...	...	...	...

(a)-Slave population not defined.

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ERRATA.

Page 5, head line, for "1781," read "1871."

Page 7, next to last line, for "beed," read "been."

Page 9, under head of "Sales of Delinquent Lands," fourth line, for "of lands from them," read "of lands redeemed from them."

Page 13, second paragraph, second line, for "redemption," read "redemptions."

Page 14, fourth paragraph, second line, for "refuse," read "to refuse."

Page 14, fourth paragraph, fourth line, for "School," read "State."

Page 14, fifth paragraph, first line, for "should devised," read "should be devised."

Page 18, fourth paragraph, fourth line, for "Library Fund," read "Literary Fund."

Page 21, first paragraph, fifth line, for "which," read "upon."

Page 40, for "STATEMENT," (head line), read "Report of Hon. C. D. Hubbard."

Appendix A, page 8, for "IRREDUCIBLE SCHOOL FUND," read "SCHOOL FUND."